File No. 459 B
1905.

Collection No.
105 Page

Imperial Residency

28/2/47

Pros. Serial Nos. 1–13

Subject.

Orders of the Govt of India on chapter VII of the Excise committee's report dealing with foreign liquors.

Previous References.	Later References.

S. 97. (Blue).

DCFP—6788&P—(G-1095)—10 3-30—1,00,000.

B. P.H.—4-1907 4,000

File No.

RESIDENT'S OFFICE.

Note Sheet.

Letter No. 2995 dated 16th May 1907
from the Govt of India Finance Dept.

SUBJECT.

Orders of the Govt. of India on the recommendations contained in certain Chapters of the Report of the Indian Excise Committee, 1905-1906.

Probably copies of these resolutions may be received from the Foreign Department in due course, but in the mean time, they may be sent to the Collector, Civil and Military Station, for report as to the action that should be taken in connection with the Excise Administration of the C. & M. Station.

Four drafts are submitted for approval, in order to enable each question being dealt with separately on receipt of the Collector's remark reply.

Id/ H.C.T.
15-6-07.

Resident -

These resolutions have been received already in connection with Coorg Excise. The Collector in consultation with the Deputy Commissioner of Abkari can now submit proposals based on them for the amendment of our present system.

Id/ F.P.R.
17-6-07.

Id/ A.W.
18-6.

S.2

Issued No. 4355 dated 20-6-07

C. P.B.—6-1907.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 B / 1905

Letter No. 3019 *dated* 2nd September 1907

from the Collector, Civil and Military Station.

SUBJECT.

Orders of the Government of India relating to "foreign liquors."

The Collector's report on the subject is submitted for orders.

2. With reference to para II (1) of Mr. Moore's letter, no immediate action in the matter of restricting the strength of foreign liquors is possible. It seems unnecessary to ask the Madras Government what they propose to do in the matter, but Mr. Bennett might be able to suggest what should be done in the Civil and Military Station after knowing what has been done in Bombay and Madras Presidencies.

3. As regards para II (3) of the Collector's letter, it is submitted that although no country spirit (flavoured or sophisticated) is compounded and bottled at present in the Civil and Military Station it seems necessary that provision therefor should be made. The Collector may take steps to get a suitable building erected for the Excise Warehouse. At present, a building is rented for the purpose at a cost of Rs.500/- a year, and it is considered too small for the purpose.

4. The Collector's proposals in para IV of his letter as regards license fees may be sanctioned, but

but he has not stated in clause (3) of that paragraph what fee is to be levied in respect of Refreshment Room license. At present, the fee is Rs.180/- a year plus Rs.2/- per hogshead all beer received in excess of 7½ hogsheads a month vide para 2 (1) of Resident's Notification No.526 dated 5th February 1903, and license form, but in para 21 (3) of the Government of India resolution dated 16th May 1907, it is said that the high minimum fee might ordinarily be fixed at Rs.100/- a month. This point may, if approved, be referred to the Collector.

Hyd Acct & RB

Sc. no. 1

5. The new scale of fees may perhaps be brought into effect from 1st April 1908 when licenses are renewed If the Collector agrees, he may be asked to submit draft necessary amendments in the existing Excise rules at a very early date for the Resident's consideration.

H.
25/10/07

for Bom. Govt
29/10

Ref: 6 Please see margin. As regards enhanced fee Coll's recommendations seem suitable having regard to the size of the stations, though no reason has been given for increasing the 2nd Class Retail License from Rs 50/- to Rs 250/- per annum. The present Refreshment Room license is for consumption on the premises,

Govt may enquire as to

4

The G. of I. while not prohibiting
sales for ~~other shops~~ the premises for removal
may draw on para 23 that such sales
should be covered by a Foreign Liquor
shop licence ~~if such sale~~
are made, a Refreshment room
licence would have to take
out two licences separately.
According to the Resolution 21 (3)
the high minimum fee should
be fixed at Rs 1000 p.m.
The fee fixed in our licence
is Rs 180 plus 2/- on every
hop head roll per month exceeding
7½. Some modification of the
terms now necessary if "off" business
is to be allowed. We may ask
the Govt to make suggestions as to the
~~Govt~~ has further report on the other points
~~raised in the letter~~ ~~and~~

9/11/07 JOR

Notes—*continued.*

9

7 Now we have no foreign legislation
licence permitting exemption the
formalities, but the f. of I Resolution
does not seem to lay down that
his licences shall be taken out.
(para 23) It seems necessary to
modify the form of the Refreshment
Room Hotel licence so as to
make both "on" & "off" sales pos-
sible while retaining the
old forms for establishments that
confine themselves to on business.
If for the former a fee of £200
is prescribed then £180 for the
latter seems too high. We may
ask Mr Inwood about this.

9.11.07 JTR

Lee may see

[illegible]

Draft letter to the Collector, Lt. re Station, is att. for approval

Issued No. 7129 dated 22-11-07

R. P. B.—11-06.—1,000.

18/11/07

B. P. B.—9-1908.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 B 1905

A

Letter No. 1448 Exc *dated* 23rd. March 1909
from the Govt. of India, Finance Dept.

SUBJECT.

History & use of motive locos in the Calcutta
& Bombay

A copy of the Govt. of India's letter may if
approved, be forwarded to the Collector, Calcutta
for full information on the points raised
therein - Draft endorsement is submitted
for approval

31/3/09

31/3/09

S. 1

Issued - No. 2149 dated 5th 4-1909

E. P. B.—3-1909.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 B
1905

Letter No. 2630 *dated* 13-7-1905
from The Collector, C&M Stations, Bangalore

SUBJECT.

History & Case of Returns bearing the C&M Sts. of Bangalore

Several old references quoted by Mr. Sherman have had to be traced and hence the delay in submission

JM
30/7/05.

P.T.O

E. P. B.—7-1909.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 B 1905

D. 8

Letter No. 2636 *dated* 13th July 1909
from the Collector of Customs Bombay

SUBJECT.

Working of Rules regarding leave in the Collectorate

A-5

The Excise Superintendent's report is full and gives the particulars required by the Govt of India in Finance Dept letter No. 1446 Exc dated the 25th March 1909 If approved, a copy of this letter might be forwarded to the Govt of India with remarks ~~similar to those made~~ in paragraphs 2 to 5 of the Collector's letter of the 13th July 1909 and with such other remarks as the Resident may wish to offer on the subject.

D. 8

AS.
4/8/09

3/8/09

TL 8/09

Ref. As proposed I have no further remarks to add

SL
12/9

39

Draft letter to the Govt. of India, Finance Dept., is submitted for approval.

H.S.
13/9/'09

13/9/09

14/9

Margin for binding not to be written on.

Issued No 6330 dated the 24th September '09 Si. 9.

RESIDENT'S OFFICE.

—:o:—

NOTES AND PRECIS.

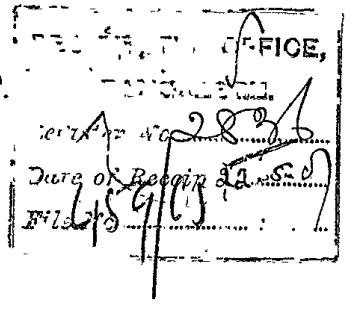
R. P. B —6-05.—1,000.

No. 2995 Exc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.
Excise.



RESOLUTION.

Simla, the 16th May 1907.

THIS Resolution deals with the recommendations made by the Excise Committee in Chapter VII of their Report, which relates to foreign liquors, and also with the connected portions of Major Bedford's Report on the 'Quality, manufacture and Excise control of alcoholic liquors in India'.

2. The recommendations of the Excise Committee in regard to 'foreign liquors' may be discussed under the following main heads :—

I.—Classification of "foreign liquors" for Excise purposes.

II.—Regulation of manufacture and quality, and of duty assessments.

III.—Regulation of imports by land and of transport.

IV.—Vend arrangements.

V.—Enhancement of the existing rates of duty.

3. *I.—Classification for Excise purposes.*—In paragraph 6 of the Resolution in this Department, No. 1987 Exc., dated the 9th April 1906, the Government of India expressed the opinion that the sound line of fiscal distinction between "country" and "foreign" spirits is that which puts into one class imported spirits and spirits of Indian manufacture describing themselves by the names of imported liquors, or obviously intended to give to the consumers the impression of being identical with them in character, and in the other plain Indian spirits and spirit spiced to meet a special Indian taste without any attempt at the imitation of imported liquor.

4. The differentiation which the Committee now recommend (paragraphs 30-31 and 108-110 of their Report) is that eventually only plain spirit made from materials recognised as legitimate bases for the manufacture of country spirit should be treated as "country spirit" proper and subjected to local rates of duty, while all imported spirits, sophisticated and flavoured spirits, and spirits made from special bases, such as malt and toddy, should be treated as "foreign liquor", and subjected to tariff rates of duty. A similar distinction would apply to fermented liquors also. Of these *tari* and the so-called country beers should be treated as "country liquors," while all others, for instance, wines made in Kashmir and genuine beers made in India, should be treated as "foreign liquors."

If these proposals are adopted the Committee think that the toddy distilleries on the southern coast of Bombay should, in course of time, be abolished

that the manufacture of toddy spirit should be confined to one distillery in each of the Presidencies of Madras and Bombay, the former at Chavakkat and the latter at Dadar; that the production of flavoured spirit at Uran (Bombay) and Kotri (Sind) should be restricted; and that liquors from Kashmir, Baroda, and the Jaipur States* and the malt whisky manufactured at Simla and Rawalpindi should be subjected to duty at tariff rates.

Vide paragraph 115 of Report.

5. The Government of India entirely agree with the Committee that the manufacture of spirit from toddy should be restricted as they propose, and that the toddy spirit that is left should be adequately taxed as compared with plain spirit manufactured from *mahua*, molasses, etc.; and should further, as soon as possible, be treated as foreign spirit and taxed accordingly. This has already been done in Madras, and it is requested that the Government of Bombay will report whether they are willing to adopt similar measures, and if so, from what date they will be prepared to increase the duty on toddy spirit in that Presidency to the tariff rate. The Government of India consider it to be most desirable to eliminate, as far as possible, the recognised production of toddy spirit, since this is very easily produced by primitive methods from fermented toddy, and so long as licit toddy spirit is allowed as the standard country spirit in any area, the licensed vendors will be under the temptation to enhance their stocks by illicit manufacture. Experience in Madras shows that there is no real hardship to the country spirit consumer in altering the basis of the spirit supplied to him. At one time the country spirit consumed in that Presidency was mainly made from toddy; but with the adoption of scientific Excise methods toddy spirit was replaced by jaggery or molasses arrack. The new spirit soon took the place of the old, and it appears from the Local Government's Proceedings in the Revenue Department for the month of June 1906 that even in South Canara and Malabar, where arrack (country spirit) was till recently permitted to be distilled from toddy, molasses arrack is already preferred by the large majority of consumers.

6. The Committee also propose to treat as "foreign" ordinary plain spirit which is merely spiced to meet Indian tastes. In the opinion of the Government of India the case in regard to this class of spirit is different. It is manufactured from the same bases as ordinary country spirit, and it makes no attempt to imitate European liquors. The Committee urge in paragraph 109 of their Report that the consumption of these spirits is already diminishing and will, it is expected, shortly be confined to the richer classes; that they are liable to the same objection on the score of obscuration as imported liquors; and that as soon as the duty on them is raised to the tariff rate their sale on the same premises as country spirit will be even more liable to give rise to substitution of the one class for the other than in the case of imported spirits. The first argument does not appear in itself to afford a sufficient justification for the enhancement of the taxation on the spirits in question; the second would be met by the levy of duty on the spirits before the obscuration of strength by the admixture of flavouring essences, as is recommended in paragraph 112 of the Committee's Report; and the third would not apply at all, if the spirits are taxed at the same rate as country spirit. For these reasons the Government of India hold that spiced spirit should continue to be treated as "country spirit."

7. They are, however, in full agreement with the recommendation made by the Committee (paragraph 110 of the Report) that a lower rate of duty than the tariff rate should not be maintained for protective purposes on locally produced malt whisky in the Punjab, and they are issuing separate orders to the Local Government on this subject.

8. *II. - Regulation of manufacture and quality, and of duty assessments.*— It will be convenient first to state briefly the results of Major Bedford's enquiries that are material in this connection. These may be summarised as follows:—

(1) The alcoholic strength of cheap imported spirits is generally lower than that of the more highly priced imported liquor, and the amount of bye-products present in these spirits is also relatively small.

Report, pages 25, 26, and 155.

(2) The effects of bye-products in the small quantities in which they are found in the worst samples of liquor are unimportant and practically negligible, and the preference of consumers for European rather than for native liquors is influenced more by the relative cost of the two articles and by fashion than by anything else. No particular liquors have any special noxious quality apart from the quantity consumed and their alcoholic strength.

Report, pages 96-97, 140-141, and 144-147.

(3) In these circumstances the fixation of a quality standard in respect of the liquors in question is unnecessary, and is undesirable in view of the fact that it would give an impetus to the systematic doctoring of spirits and to attempts at evasion of the law.

Ibid, pages 154-155.

(4) To prevent loss of revenue by obscuration, sophisticated spirits of Indian manufacture should be proved for alcoholic strength before they are compounded. Supervision should also be exercised over the quality of the flavouring agents, as these are sufficiently costly to render the substitution of cheaper and often very deleterious materials for those used in good class essences a profitable business.

Ibid, pages 166 and 206.

(5) The method at present used in custom houses for determining obscuration in imported spirits is imperfect and requires modification.

Ibid, pages 166-168, and letter No. 358, dated the 30th July 1906.

9. The recommendations of the Excise Committee under this head are :-

(1) That control should be secured over the flavouring and colouring of locally produced 'foreign' liquors by requiring that the materials used for these purposes should be added to spirit only in such proportions as authorised analysis may determine, the duty being assessed before the spirit is so obscured that its strength cannot be ascertained accurately with the aid of a hydrometer. The question of applying similar restrictions in the case of the manufacture of perfumed spirit in Bombay should be considered.

Paragraphs 112 and 116 of the Report.

(2) That without prescribing any fixed standards of quality, imported liquors (spirits, wines and beer) should be periodically examined with a view to the exclusion of those that are impure or otherwise undesirable.

Paragraphs 114 and 116.

(3) That control should also be exercised over the arrangements for the compounding and bottling of imported liquors. Such bottling and licensing should not be permitted except by holders of licenses for the wholesale vend of imported liquors. These persons should, moreover, be required to carry on the operations in question in customs bonded warehouses or, in inland provinces, on authorised premises under the supervision of a responsible officer, and further to label all liquor bottled in India as so bottled.

Paragraphs 116 and 119.

(4) That, to restrict the competition of cheap imported spirits with country spirit, the minimum strength at which foreign spirit should be sold should be fixed, as in England, at 25° under-proof for whisky and brandy and at 35° under-proof for gin.

Paragraph 116.

(5) That more efficient control should be exercised on the manufacture of beer in India and on its quality, the arrangements being on the lines now followed in Madras, and improvement in

Paragraph 114.

quality being secured by making it a rule that breweries should not be allowed to issue beer that will not pass a standard of quality as beer for general consumption. The fixation of this standard is a matter for expert advice; but the Committee suggest that one provision should be the requirement of at least two bushels of malt to every hogshead.

(6) That the duty on rum supplied to troops should be paid by the supply contractors to the Excise authorities on issue of the article from the distilleries, and no free allowances should be given. The same procedure should be applied in regard to beer supplied to troops in Madras.

Paragraph 110.

Subject to the following remarks, the Government of India approve these recommendations.

10. So far as cheap imported spirit is concerned, it is clear from Major Bedford's Report that there is no reason to prohibit its importation on the ground that it is unwholesome, since from a hygienic standpoint it compares quite favourably with the more highly priced imported liquors. Nor again, so long as such spirit bears due indication of the country of its origin, can it be criticised on the ground that it is a patent-still product falsely described as whisky, brandy, etc., since even the higher priced spirits are now very largely the products of patent-stills. The real objection to this class of spirit is that, owing to its extreme cheapness, it competes to an undesirable extent with country spirit; and that it promotes increase of consumption by natives of India through the position popularly assigned to it as being in essence the drink of the European classes. The recent increase of the duty on imported spirit, which has a proportionately greater effect in the case of a cheap article, should already have told against spirit of this nature; and the further proposals of the Committee that restrictions should be placed on bottling and compounding, and that the sale of imported spirit below the limits of strength stated in paragraph 9 (4) above should be prohibited will work still more strongly in the same direction, since the cheapness of the spirit in question is mainly due to the ease with which it is put on the market and the low strength at which it is sold.

11. With reference to the suggestion that there should be a periodical examination of all classes of imported liquors "with a view to the exclusion of those that are impure or otherwise undesirable", it appears to the Government of India that in the event of any particular brand of foreign liquor being found unwholesome, the simplest course would be to forbid its sale by licensed vendors.

12. The compounding and bottling of flavoured spirits and the assessment of duty thereon may be suitably carried on at the customs bonded warehouses at the seaport towns as suggested by the Committee, and in the case of inland towns at the general Excise warehouses the establishment of which is proposed in paragraph 63 of the Committee's Report. The insertion in the Excise law of Bengal of provisions to regulate the bottling of spirits has already been agreed to, and the question of their application to the provinces in which the Excise Act, 1896, is in force will be considered in dealing with Chapter XIV of the Committee's Report.

13. The Government of India entirely agree with the Committee that the lax system under which issues from breweries are at present permitted outside the Madras Presidency should be discontinued, and that the methods of supervision in force in Madras should be adopted in other provinces. Major Bedford will be asked to investigate the question of fixing a standard of quality for beer and to suggest a suitable standard. Meanwhile, the Government of Madras has recently accepted as feasible and desirable the Committee's suggestion as to the requirement of at least two bushels of malt for the manufacture of a hogshead of beer, and the Government of India recommend the adoption of this provision in other provinces also. As suggested in paragraph 110 of the Report, the procedure in force in Northern India in regard to the levy of duty on beer supplied to troops before issue of the article from the breweries should be adopted in Madras, while the practice in force in provinces other than the Madras Presidency of granting free allowances in respect of the issues of such beer should be stopped.

14. As regards the procedure for the levy of duty on rum supplied to troops, it appears that at present the Supply and Transport Corps obtains the rum free of duty from the distilleries and eventually credits the duty to the Excise revenue after recovering it from the soldier consumer. The objections to the introduction of a system of prepayment of duty before issue of the rum from the distilleries are (*a*) that it cannot be applied to the case of rum imported by sea on account of Government, and (*b*) that, as some of the rum purchased by the Supply and Transport Corps is used for free issue, and not for sale, the system would cause complications in the accounts even in the case of rum manufactured in India. In these circumstances the Governor General in Council prefers to allow the existing procedure to continue.

15. With a view to the accurate determination of obscuration in imported spirits (*vide* paragraph 8 (5) above) the Government of India propose to instruct Major Bedford to prepare suitable working directions for use by Customs officers, and also (with reference to pages 166-168 of his Report) the necessary tables for reckoning the variations which are caused by local atmospheric conditions in the estimation of obscuration.

16. *III.—Regulation of imports by land and of transport.*—Liquors imported by land from Native States are treated generally as 'country' or 'foreign' according to the classification under which they would fall in the province of import. It is possible to tax them either at the tariff rate by a declaration that the exporting State is foreign territory under the Tariff Act, or to deal with them under the Excise law. The Committee consider the latter the better method of dealing with the import of country liquors, and this is the course already adopted in the case of toddy imported into the Madras Presidency from Mysore, Hyderabad and Banganapalle. The other imports at present permitted are of whisky from the Shaikhawati Nizamat of the Jaipur State into the neighbouring provinces, of perfumed spirit from Navsari in the Baroda State into Bombay, and of wines, spirit and cider from Kashmir into different parts of India.

17. The only imports of consequence of what may be properly regarded as "foreign liquor" are the imports from Kashmir. In Northern India the taxation of Kashmir liquors is regulated under section 31 of the Excise Act, 1896, which was specially enacted with the object of dealing with them. In the Punjab, duty is levied at tariff rates on Kashmir *wines*, but at a rate of ₹5 only per bulk gallon on *spirits* as against a rate of ₹7 per *proof* gallon now leviable under the Tariff Act. Cider, again, is apparently subject to no taxation at all, at least in the Punjab. The Committee suggest (paragraph 115) that the Kashmir State should be notified to be foreign territory under section 5 of the Tariff Act, 1894; that duty on all liquors exported from that State to British India should be levied at tariff rates by a British Customs officer stationed in Kashmir; and that the liquors should then be allowed to proceed under passes granted by that officer to the place of destination, where they should be admitted, after verification, to all the privileges of foreign liquor.

The Government of India consider, however, that this course is unnecessary, and that Kashmir liquors should be dealt with in British India under the Excise law, wine and cider being taxed at the same rate as imported liquor of the same description, and similarly in regard to spirit made up so as to resemble imported liquor. Kashmir plain spirit might, if the Government of the Punjab thinks fit, be admitted under the 'free supply' system in force in that province to compete as country spirit with the products of the local distilleries, as plain Rosa rum now does. In contract distillery areas it would of course only be admitted in case a Kashmir distillery obtained the contract.

18. The imports of whisky from the Jaipur State, which appear to be quite insignificant, should also be dealt with on the principles explained above and should be taxed at the tariff rate, if this is not already the case. Perfumed spirits imported from Navsari into Bombay are, it is understood, already so treated.

19. As regards transport, the Committee suggest (paragraphs 114 and 133 of the Report) that the free interchange between provinces of all classes of "locally produced foreign liquors" (including beer as soon as steps have been taken to ensure that this article is of a proper quality and is manufactured under proper supervision) should be encouraged by the grant of facilities for transport in bond as an alternative to prepayment of duty at the place

of manufacture. The object of the proposal is to give the manufacturers of "foreign liquor" in India an advantage corresponding to that enjoyed by importers using bonded warehouses at the ports of import, and at the same time to enable Local Governments to secure a larger share of the duty on the local consumption of such liquor by the grant to the trade of facilities in the shape of bonded warehouses, though they would have no power to prohibit the import of the liquor in question once it has paid duty in another province. It is further suggested that the warehouses proposed for use in the case of country spirit (paragraph 63 of the Report) could be used for "foreign liquors" as well as for other excisable articles.

As a corollary to these proposals the Committee recommend (paragraph 110 of the Report) the abrogation of the rule now in force in Bengal and Eastern Bengal and Assam, which requires foreign liquor in transit from a wholesale to a retail dealer to be covered by a pass. This rule, it is observed, has ceased to serve its original purpose and is now of no practical value.

20. The Government of India accept as suitable the arrangements proposed. With the introduction of the bonding system, however, the question of the allowance to be made for wastage in transit will require consideration, and it will be necessary, as suggested in paragraph 63 of the Committee's Report, to lay down for general adoption in all provinces a maximum scale of wastage according to the distance travelled by rail or road. Major Bedford will accordingly be asked to suggest a suitable scale for "foreign" as well as "country" liquors.

21. *IV.—Vend arrangements.*—The Committee's recommendations under this head are as follows:—

(1) Wholesale licenses for the sale of foreign liquors should be granted on payment of fixed fees which should be sufficiently high to keep the business in respectable hands, but not so high as to hamper legitimate trade. Rates varying from R100 to R300 per annum according to local circumstances are suggested as suitable. Additional fees of R50 to R100 should be charged for the privilege of bottling, and of R250 to R500 for the privilege of compounding. The concession allowed by section 16 of the Bombay Abkari Act, 1878, under which no licenses are required for the sale of foreign liquors in original casks or packages should be withdrawn. (This will involve an amendment of the Act—*vide* paragraph 312 of the Report).

Report, paragraphs 118 and 119.

(2) Retail licenses for consumption off the premises should be granted to respectable persons on payment of fixed annual fees ranging from R50 to R100 in small towns, R250 in larger ones, and R500—1,000 in the case of considerable firms trading at the headquarters of provinces. The Committee prefer a classification of this kind, coupled with a high tariff rate, to any attempt to assess fees with reference to the transactions of shops, though, as an exception, the fee might be assessed on the latter basis in cases where the business done at the shops is chiefly in single bottles, or in other words where such business competes with that of the holders of "on" licenses. To put a stop to the sale of flasks of one or two drams a piece, which is said to be becoming a common practice, they recommend that the minimum quantity to be sold under "off" licenses should be a full pint bottle corked and capsuled. They also suggest that a heavy penalty should be imposed if consumption on the shop premises occurs under such licenses.

Paragraph 120.

(3) Licenses for consumption on the premises should be kept within the narrowest possible limits. They should be granted only in localities where there is a proved demand on the part of a class of drinkers who are accustomed to foreign liquor, and their number should be restricted by a high minimum fee which might ordinarily be fixed at, say, R100 a month. In such cases, where

Paragraph 121.

auctions are not retained, the shops might be disposed of either on fixed fees or on a system of settlements based on past transactions. In pursuance of the above principles the Committee recommend the closure of all rum shops in Calcutta, a reduction in the number of beer taverns in Madras, the abrogation of the second paragraph of clause 5 of the license forms 13 and 13A in force in Bombay, and the prohibition of "on" sale under what are known as "first class" licenses in the Punjab and the Frontier Province.

(4) Licenses for the sale of beer only, for consumption on the premises, should be granted on similar principles, and special regard should be had to restriction of their numbers in localities where a country fermented liquor is available. Paragraph 122.

(5) In the case of hotel and refreshment room licenses, where sale for removal is allowed, the licensee should be required to take out a separate wholesale or retail license, or both, in respect of such sales. Provision should also be made (where it does not already exist) for the grant of separate "bar" licenses on payment of an additional fee where sale at bars is permitted. Where for special reasons the licensee desires to exceed the usual closing time for hotels and refreshment rooms, he should be required to take out a further "late closing" license (as is the case in Calcutta) on payment of a fee graduated with reference to the hour to which he is permitted to keep his premises open. Paragraph 123.

(6) Care should be taken that holders of licenses for railway refreshment rooms, dining cars, steamers, proprietary clubs and co-operative stores, etc., confine their business to legitimate limits. For instance, a railway refreshment room licensee should not (as is often the case) be allowed to establish a bar for sale to persons other than travellers, or to conduct a wholesale and retail business in his refreshment room premises, except under a license of the class requisite to cover the business done. Paragraphs 123 and 125.

(7) Occasional licenses, that is, licenses for short periods for sale at entertainments, should not be granted as a matter of course, and should be strictly confined to the purposes for which they are granted. Paragraph 124.

(8) The sale of "foreign" and "country" liquors on the same premises, at present allowed in certain provinces should be prohibited. Paragraph 110.

22. The Government of India agree generally with these recommendations. As stated in paragraph 13 of their letter No. 3947 Exc., dated 13th July 1905, to the Chief Commissioner of the Central Provinces a copy of which is appended to this Resolution, it is expedient that vend fees on foreign liquor should usually be assessed by fixed fee rather than by auction, though where it may be found that foreign spirit shops are really competing with country spirit the fees should be very largely raised or else the auction system should be adopted.

23. The Governor General in Council is not, however, prepared to endorse any absolute prohibition of sales to persons other than travellers in railway refreshment rooms. These may sometimes be the only places at which Europeans and Eurasians can obtain locally "foreign" liquor of good quality. If, however, hotels or refreshment rooms are allowed to sell liquor to persons other than hotel residents in the one case, or to those who resort to the refreshment rooms for meals in the other, they should be charged the same fees as ordinary foreign liquor shops.

24. With reference to what is said in paragraph 6 above, the sale of flavoured spirit not resembling imported liquor, which will be admitted to the market on payment of country spirit rates of duty, should be allowed under the ordinary country spirit licenses or under separate licenses disposed of in the same manner as country spirit licenses.

25. *V.—Enhancement of the existing rates of duty.*—Under this head the Committee recommend:—

(1) That the duty on rum supplied to troops should be raised from R2 to R4 per proof gallon. Report, paragraph 110.

(2) That the course of imports and of prices of foreign spirits imported by sea and of cheap ports and other wines should be watched in view to a further enhancement of the duty thereon when necessary. Paragraphs 130 and 131.

(3) That the existing duty on beer (imported as well as locally produced) should be raised from 1 anna to 2 annas per gallon. Paragraph 132.

26. The Government of India commend to the maritime Local Governments the suggestion of the Committee that the course of imports and of prices of foreign spirits and cheap wines of an unduly high strength should be watched in view to a further enhancement of the duty when necessary.

27. The proposals regarding the enhancement of the duty on rum supplied to soldiers and of the duty on beer are reserved for separate consideration.

28. As regards the proposals made in paragraph 113 of the Committee's Report with respect to denaturalised spirit, the Government of India are of opinion that there is no present necessity to exempt this spirit from the existing taxation at 5 per cent *ad valorem*. The question of obtaining a more suitable denaturant for the production of such spirit is already under examination by Major Bedford.

ORDERED that a copy of the foregoing Resolution* be communicated, in continuation of Resolution No. ~~7057~~ Exc., 2994/ dated the ~~18th December 1906~~, to all 16th May 1907/ Local Governments and Administrations, with the request that they will report, as soon as possible, the extent to which they will be prepared to adopt the recommendations of the Committee in so far as they have been approved by the Government of India; to Major C. H. Bedford, I.M.S., with reference to paragraphs 13, 15 and 20; to the Foreign Department with reference to paragraphs 16 to 18; to the Army Department with reference to paragraphs 14 and 27; and to the Department of Commerce and Industry with reference to paragraphs 10 to 12, 15 and 28.

* With a copy of the Reports by Major Bedford and the Excise Committee, [and of his letter No. 358, dated the 30th July 1906, and of its enclosures.]

J. S. Meston

Secretary to the Government of India.

ANNEXURE TO RESOLUTION No. 2995 EXC., DATED THE 16th May 1907.

Extract paragraph 13 of letter from the Government of India, Finance Department, to the Honourable the Chief Commissioner of the Central Provinces, No. 3947 Exc., dated 11th July 1905.

13. In paragraphs 20 to 24 of his Resolution Sir F. Lely discusses the question of retail arrangements for the sale of foreign liquor. I am to observe in this connection that the system under which licenses for foreign liquor shops have generally been granted on payment of fixed fees instead of by auction is purely a matter of expediency, and rests mainly on the following considerations:—

(1) The duty on imported spirit was originally, and is still in large part of India, much higher than that on country spirit.

(2) While the rates of duty on country spirit must vary largely according to different localities, and the auction system is very useful as an index showing whether these may be raised or rendered more uniform, the duty on imported spirit is uniform for all India, and the statistics relating to imports and to the taxation of country spirit provide sufficient indices as to the time when the duty may be enhanced.

(3) The higher class vendors of imported spirit obtain it very largely direct from England, and would cease to do this, to the disadvantage of the consumers, if they held their licenses subject to auctions at short intervals.

At the same time, in places where imported spirit of a low class has been found to compete with country spirits, the auction system has been resorted to, *e.g.*, in respect to bazar shops in the Punjab, and the 'taverns' of Madras.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT

SEPARATE REVENUE.
Excise.

RESOLUTION.

No. 2995 Exc.

Dated Simla, the 16th May 1907.

Orders on Chapter VII of the Report of the Excise Committee.

G. I. C. P. O.—No. 29 Fin. D.—6-5-1907.—30—B. N. D.

R. P. B.—6-07—1,000.

RESIDENT'S OFFICE.

Serial No. 9
File No.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

No. 4355 Ecno 4
20th ~~December~~ June 1907.

To The Collector, & ex officio
Deputy Commissioner
of Bangalore

Sir,

I am directed to forward
a copy* of the resolution of the
Govt. of India in the Finance
Dept., No. 2995 Exc. of the 16th May
1907, communicating the orders
of the Govt. of India on the
~~recommendations~~ recommendations
contained ~~in~~ in chapter VII of the
report of the Indian Excise
Committee, 1905-1906, & to
request that the Resident may
be furnished with a report
regarding the action that should
be taken in ~~the matter~~ in
connection with the Excise
administration of the Collector
of Bangalore.

I have, etc.,
for
1st Asst. to Resident.

+ A.80
with 3 spare copies

Sent 19/6/07

Rec'd 15/6/07

RESIDENCY K.V.
Register 4813
Date of Receipt 3-9-07
File No. 459. B. 05

3

R. P. B.—6-07.—250.

No. 3014 OFFICE OF THE COLLECTOR,

CIVIL AND MILITARY STATION, BANGALORE.

Dated 2nd September 1907.

FROM *P. L. Moore* ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

The principal papers of this file are placed for reference

459 B (Country Liquor) 1905

may be awarded?

Yes

To *F. P. Rennie Esquire, I. C. S.,*
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

S. 2 With reference to your letter No: 4355 dated 20th June 1907, forwarding for report on the action to be taken in this Station, Copy of a Resolution of the Government of India in the Finance Depart-
Sl. 1 ment No: 2995 Exc: dated 16th May 1907 (reviewing the recommendations contained in chapter VII of the report of the Indian Excise Committee), I have the honor to State as follows:—

2. The Committee deal in the chapter above-mentioned with foreign liquors" under the several heads noted below:—

I

I. Classification of Foreign liquor:- Under this head there is nothing that calls for remarks so far as the Civil and Military Station is concerned

II Regulation of manufacture and quality and of duty Assessments.-

(1) The restriction of the strength of foreign liquors as proposed cannot be at once enforced. The introduction of this regulation will entail occasional analyses of all liquors as the strength cannot be determined by the hydrometer. It would also be necessary to give time to importers and licensees. Mr. Bennett, the Abkari Deputy Commissioner of Madras advises that this question be held over till the Governments of Madras and Bombay have acted in the matter We might ask the Madras Government what they propose to do Para 9(4)

(2). With regard to the suggestion that there should be a periodical examination of all classes of imported liquors with a view to the exclusion of those which are impure or otherwise undesirable the Government of India observe that in the event of any particular brand of foreign liquor being found unwholesome, the simplest course would be to forbid its sale by licensed vendors. Para 11

The [illegible] may be permitted

I have consulted the Abkari Deputy Commissioner on this point and will report later.

(3) Regarding the Suggestion that compounding and bottling of flavoured Spirits may be carried on at the Excise Warehouses, the Warehouse in this Station, which is a small rented building, is intended only for the storage and sale of Country Spirit (arrack) and ganja. Moreover the term "flavoured Spirits" (para 12 of the Resolution) appears to apply to Sophisticated Country Spirit & treatment of such liquor takes place in Bangalore

Paras 10 & 11, page 40, of the Ex: Committee's Report

(4) The Committee Suggest and the Government of India recommend (para 13 of the Resolution) certain requirements in the manufacture of beer pending the fixing of a Standard of quality. The Suggestion has already been given effect to in this Station (Vide Correspondence ending with this office No: 814 dated 11 March 1907 to your address)

A 68 of file 459/05 | The file is under destruction |

III Regulation of Imports by Land and Transport:-

(1) Under this head may be mentioned the liquor

(other

(other than arrack) known as D. D. Rum which is imported into the Station from the Mysore Government Central Distillery at Bangalore. It is treated under the Excise law in force in this Station as foreign liquor and assessed to duty at tariff rate.

(2) Transport (para 19 of the Resolution):- This does not at present affect the civil and Military Station. The beer manufactured in the Station pays duty here. The Abkari Deputy Commissioner informs me that the question of the incidence of the duty on beer exported to the Madras Presidency will probably be raised by the Madras Government.

IV Vend Arrangements:-

(1) Under this head, the Committee recommend and the Government of India agree, that licenses for the sale of foreign liquors, wholesale, retail etc. should be granted on payment of fixed fees.

Under the rules at present in force in this Station there are.

(i) First class license (wholesale) - fee Rs 100/- per annum. This may be raised to Rs 200/- There are 15 licensees of this class granted for the current year.

year.

(2) Second Class (retail) fee Rs 50/ This may be raised to Rs 250/= per annum. At present a license holder of this class has the privilege of Selling not more than 2 gallons at a time In future his sales should be restricted to the minimum of a full pint bottle as recommended by the Excise Committee

(3) Foreign liquor tavern or Refreshment Room licenses:— These are sold annually by public Auction. The total number of these taverns at present is 11, which Mr Bennett thinks, may require reduction. He considers that if the bids appear insufficient at the sales, the shops should be closed where not considered absolutely necessary and that licenses should not be issued at such rates as to permit of Competition between them and Country liquor Shops. These recommendations will be attended to. As to the number of licenses, enquiries will be made whether any reduction is required at present and a report will be submitted in consultation with Mr. Bennett.

— The proposed report to be certified.

(4) Bottling licence - fee Rs 50/. The amount may stand.

(5 and 6.) Hotel and Occasional licenses:- In the case of these licenses, the principles laid down in para 21(5) may be followed

(7). The Committee recommend the grant of licenses for Compounding, the fee being fixed from Rs 250/- to Rs 500/. The Excise Superintendent reports that no Compounding is done in the Station. But a rule may be passed fixing a fee of Rs 250/- for a license if taken out.

V. Enhancement of existing rates of duty:- There is nothing under this head calling for remarks concerning the civil and Military Station of Bangalore

The Committee recommend an enhancement of the rate of duty on beer from one anna to two annas per gallon, but the Government of India have reserved the point for separate Consideration. The consumption of beer in the Station has steadily increased of late years. The Mysore Government have fixed the duty at

two

two annas per gallon.

I have the honor to be,

Sir,

Your most obedient Servant,

[signature]

Collector.

R. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 4
File No. 459/B

[DRAFT.]—For approval. 1907

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

No. 7129
D/ 22nd November 1907

To The Collector, Coorg Station
Mangalore

Sir,

I am directed to acknowledge the receipt of your letter No. 3019 dated the 2nd September 1907, regarding the action to be taken in the Coorg Station of Mangalore with reference to the orders of the Govt of India on the recommendations of the Excise Committee in respect of foreign liquors.

2. With reference to paragraph II (1) of your letter, I am to request that the Abkari Department of Madras may be asked to report whether adopted has been finally decided upon by the Govts of Madras & Bombay in the matter

The Procedure

B. 3

P

(Continuation of Draft.)

of the restriction of the strength of foreign liquors.

3 The recommendations contained in paragraphs II (may be) ~~drafted~~ in Conducel your letter ~~seems suitable having regard to the Budget of the Federations~~ but I am to enquire why it is proposed to increase the fee for the 2nd class retail license from Rs 50/- to Rs 250/- per annum.

The answer to this further point is still under consideration and will be communicated.

I have, etc,

for
Chief Secretary.

HS
18/11/07

5

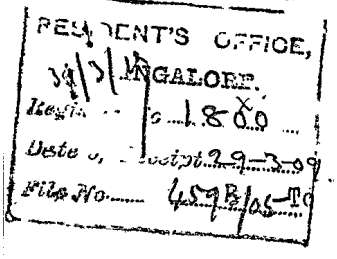
No.1446-Exc. 27/46

Government of India.

F I N A N C E D E P A R T M E N T.

Calcutta, the 23 March 1909

From



J. E. C. Jukes, Esquire, I.C.S.
Offg. Under Secretary to the Government
of India,

The Honourable the Resient in Mysore

Sir,

With reference to paragraph 13 of the Resolution of the Government of India in the Finance Department No.2995-Exc., dated the 16th May 1907, I am directed to forward a copy of a report on "Standards of quality for beer in India" by Major C. H. Bedford, I.M.S. together with a copy of certain subsidiary correspondence (specified in the margin) on the same subject.

1. Letter from Sir Richard Dane, K.C.I.E., I.C.S., to Major C. H. Bedford, I.M.S. No.147, dated 12th October 1908.
2. Letters from Major C. H. Bedford, I.M.S., to Sir Richard Dane, K.C.I.E., I.C.S., Nos.689 dated 16th October 1908 and 741 dated 5th November 1908.

2. The question of beer in India is one which has hitherto been regarded as affecting Europeans and Eurasians only; but there is now evidence to shew that the use of this beverage is extending to Indians. A considerable amount of cheap German and other beer is imported, which is not consumed by Europeans alone; and a so-called "native beer" manufactured in the Nilgiris and at

Bangalore

Bangalore is becoming a favourite drink throughout Madras. Murree beer also is reported to be finding a market among the natives of Sind and Baluchistan A new taste is thus springing up for a class of beverage based on malt or malt substitutes and containing a substantial element of alcohol, over which comparatively little control is at present exercised. It is obviously undesirable to leave a traffic of this kind entirely unregulated, but the question of the form which control should take presents considerable difficulty. To assist the Government of India to a decision on the subject I am to request that they may be furnished with information on the following points :-

(a) the history and use of native beer in the Civil and Military Station of Bangalore;
(b) the classes of people who drink it; and
(c) the extent if any to which it is replacing other excisable articles

I have the honour to be,
Sir
Your most obedient servant

Offg. Under Secy. to the Govt. of India.

M.M.M.

DEMI-OFFICIAL LETTER FROM MR. R. M. DANE, C.I.E., I.C.S., INSPECTOR GENERAL OF EXCISE AND SALT, TO MAJOR C. H. BEDFORD, D.Sc., M.D., I.M.S., DIRECTOR, CENTRAL EXCISE LABORATORY, KASAULI, No. 147, DATED 12TH OCTOBER 1908.

I have considered your Report on standards of quality for beer in India. You say "standards" but you propose one standard of quality only; and I understand that this standard is intended to apply to all malt beer, either real or so called, whether such beer be imported or manufactured in India, and whether it be intended for consumption by Europeans or by natives.

2. I understand also that you intend that all beer which satisfies the requirements of your standard of quality shall be admitted to the privileges of foreign liquor, but shall be glad if you will kindly let me know if this is correct.

3. You propose :—

(1) That instead of imposing a limit on the minimal quantity of malt to be used, a maximal limit of 40 per cent, in terms of malt value should be fixed for the employment of sugar or other malt substitutes in the manufacture of beer.

Sub-paragraphs 2 and 3 of paragraph 7 of Report.

Slip A.

(2) That the malt substitutes used in the different provinces should be ascertained by enquiry, and that these materials should then be standardised in relation to malt (or in other words that their equivalent values in relation to malt should be fixed) by experiment in the Central Excise Laboratory.

(3) That although the use of hops should be encouraged as much as possible, a generally applicable hop standard should not be imposed, as this will be hard on native brewers making beer in India for consumption by natives, and that the use of the following hop substitutes may be authorised : Quassia, Gentian, Calumba and Chiretta. Harmful narcotics of the nature specified in your Report should not be permitted and any other substance proposed for use as a hop substitute should be submitted by the brewer and presumably also by the importer for sanction.

Ibid, paragraph 12.

Ibid, sub-paragraphs 2 and 3 of paragraph 13.

4. That the use of water-hardening salts may be permitted. If there is reason to suspect that common salt is being added in excessive quantities, samples of the water used and the beer made from it should be analysed, and the question of penalising such additions in excess of a specified amount should be considered.

Ibid, paragraph 13(*c*).

5. That the previous sanction of the Excise Department should be obtained if it be desired to add phosphates as yeast nutriment to the wort.

Ibid, last sub-paragraph of paragraph 13.

6. That the use of sulphites as preservatives in beer should be permitted; that no maximal limit be imposed; and that no declaration of the addition of sulphites be required.

Ibid, paragraph 23.

7. That after a given date and the issue of due notice the use of all preservatives except sulphites (*e.g.*, formalin, boric acid, salicylic acid) be prohibited.

8. That beer containing more than ½ per cent. or 350 grains to the gallon of total acidity, (calculated as lactic acid) should be liable to be condemned as sour and should not be allowed to pass into consumption.

Ibid, paragraph 24.

9. That drawbacks of duty may be allowed, under proper precautions to prevent fraud, upon "returned" beer, and that the blending of such beer may be permitted under special regulations.

Ibid, paragraph 25.

10. That no colouring agents other than caramel or roasted or high-cured malts should be permitted without the previous sanction of the Excise administration, and that colouring agents should be added before levy of the duty.

Ibid, paragraph 26.

11. That beers of the ordinary type should not exceed an alcoholic strength of 7·5 per cent. by volume; and that if this limit be exceeded the beer should be taxed proportionately to strength at (say) half an anna for every one per cent or part of one per cent. by volume over the prescribed limit. Periodic tests should be made to maintain this check on the alcoholic strength of beers.

Paragraph 32 of Report.

12. That the addition of water to beer after assessment of the duty should not be permitted; and that the measures suggested in the Report (paragraphs 35, 36 and 38) should be taken in the Excise and Customs Departments to prevent such watering as being a fraud on the revenue.

13. That the possessor (vendor or distributor) of watered beer be held responsible for its dilution; and that the addition of sugar to watered beer by retail vendors be also penalised.

Ibid, paragraph 37.

14. That the limit for arsenic in beer and beer materials officially prescribed in England, *viz.*, $\frac{1}{100}$th grain per gallon be adopted and prescribed in India.

Ibid, paragraph 40.

15. That the use of quillaia bark as a foam producer may be permitted for the present.

Ibid, paragraph 41.

16. That the use of sweetening agents such as saccharin, sucramine and dulcia may be permitted as long as duty is levied on bulk gallonage.

Ibid, paragraph 42.

17. That priming (*i.e.*, the addition of a strong solution of sugar or of cold water malt extract to the cask of beer before it leaves the brewery) may be permitted before assessment of the duty, as in England, in any quantity not exceeding 1½ per cent of the beer to which the solution is added, and so long as the specific gravity of such solution does not exceed 1150 and provided that the addition does not cause any maximal limit above suggested to be exceeded.

Ibid, paragraph 43.

18. That power should be given to the Excise Administration as in England, to prohibit the use in the manufacture of beer of any substance or liquor, which may be deemed to be (*a*) of a noxious or detrimental nature or (*b*) prejudicial to revenue interests.

Ibid, paragraph 44.

4. The subject is important: legislation may be necessary to give effect to some of the restrictions and regulations imposed; and the Government of India will probably wish to obtain the opinions of Local Governments and Administrations before passing orders on the Report. There are, moreover, one or two points, which require further examination before the Report is submitted to Government.

5. I observe that in the table of analyses of samples of imported and Indian-made beers (Appendix A to the Report) no analyses are given of samples of the beer made in the Bangalore and Nilgiri breweries. It is specially important to have samples of the English and native ales made at these breweries analysed and the results added to the Table, so that they may be readily contrasted with the results of the analyses of the samples of imported beer and of the beer made in other parts of the country. In the south of India there is a large and increasing consumption of native ale and the Excise receipts from the license fees for the sale of this ale, (to say nothing of the duty) are considerable. In the Bangalore Cantonment alone the vend fees exceed R80,000 a year. You analysed samples of the Bangalore beer in the spring, and presumably can give the necessary figures without further analysis; but I think that samples from the Nilgiri brewers should also be obtained and analysed. There were in 1907 two breweries in the Nilgiris, one of which belonged, as I was informed, to a native, and the other was under European management. It is not merely a question of dealing with native brewers, as might be inferred from your Report. The manufacture by European firms of cheap malt beer for sale to natives is an established fact in the south of India; and a new brewery under European management has just been opened in Calcutta with the intention, as I understand, of making and selling beer for consumption by natives.

~~Slip A.~~ Pages 17 to 20 of Report.

~~Slip M.~~ Proceedings B, April 1908, No. 199.

6. It may be considered advisable to crush this industry by insisting on a standard of quality that will place malt beer beyond the means of the Indian labourer or artizan. On the other hand it may be decided to continue to permit the manufacture of native ale under suitable restrictions. To enable the Government of India to arrive at a satisfactory decision it is desirable that the fullest possible information should be obtained before the question is submitted for consideration. Whether native ale made with the percentage of malt and hops or hop substitutes, which is now insisted on in the Madras Presidency, is more injurious than the *pachwai*, or country beer which is so largely consumed in Bengal, or than the sour fermented toddy which is commonly consumed in the Madras Presidency and which is of a much higher alcoholic strength than native ale (say as 12 to 8) is a point upon which I particularly wish to have your opinion. The danger of illicit distillation from these native ales does not appear to me to be serious. The fermented toddy, which is available throughout

the Madras Presidency, is so much more easily and cheaply obtainable that a person wishing to defraud the revenue is hardly likely to buy native ale for distillation with the prospect of making at the most a profit of R15 or R16 on the hogshead.

7. If it should be decided to continue to permit the manufacture of native ale, it will apparently be preferable to fix for it a separate standard of quality, so as to obviate the necessity of lowering the standard of the malt liquor intended for consumption by Europeans. The Madras standard, now insisted on, of 2 bushels of malt to the hogshead and 2 lbs. of hops not more than 25 per cent. of which may be hop substitutes, can be raised even for native ale if it is in your opinion too low to ensure the manufacture of a wholesome drink. If two standards of quality are fixed, one for 'native and the other for 'English' ale, the 'native' ale will be sold as at present as country liquor and 'English' ale only will be admitted to the privileges of foreign liquor.

8. If, however, it should be decided to stop the manufacture and consumption of native ale as a form of intoxicant not previously known in India, and to insist on the production of really good malt liquor only throughout India it will apparently be desirable to insist on a higher standard of quality than that proposed in the Report which permits the use of hop substitutes. From a question put to the Chancellor of the Exchequer in the House of Commons on the 29th July and from the reply it appears that a Bill has been, or is about to be, introduced by the Government prohibiting entirely the use of hop substitutes in the brewing of beer in the United Kingdom, and so far as the consumption of malt liquor by Europeans in India is concerned there appears to be no reason why India should not follow the lead of the United Kingdom, in this matter. If necessary, as a further measure to raise the standard of quality, the limit of malt substitutes proposed by you may be somewhat reduced. A copy of the Question and Answer in the House of Commons is enclosed. The fact that such a Bill is being introduced in the United Kingdom may have escaped your notice; and I shall be glad if you will kindly let me know whether (leaving the question of native ale out of consideration) you agree that the standard of quality of malt liquor intended for consumption by Europeans in this country should follow the standard of quality adopted in the United Kingdom and that if the use of hop substitutes is there prohibited a similar prohibition should be enforced in India.

9. I agree that, under the present system of levying duty on bulk gallonage, there is some danger of the manufacture or importation of malt liquors of high gravity with the intention of reducing the strength by dilution after duty has been assessed, though it is noteworthy that up to the present this fraud does not appear to have been attempted. I am not, however, disposed to regard favourably your suggestion that beer which has an alcoholic strength exceeding 7·5 per cent. by volume should be assessed to a correspondingly higher rate of duty. It would be simpler to prohibit the importation or issue from breweries in India of malt liquor exceeding a specified alcoholic strength (say 8·5 per cent. by volume). For the present, however, it will, in my opinion, be sufficient to arrange, as recommended by the Excise Committee, for periodical tests of the strength and quality of all brands of beer, whether locally made or imported, to see that advantage is not taken of the levy of a uniform rate of duty on all strengths to make or import beer of excessively high gravity.

Last sub-paragraph of paragraph 114 of the Excise Committee's Report.

Slip E.

10. It will make the Report more complete to add to it analyses of samples of beer from the Murree brewery which is, I understand, the most important of the breweries in Upper India; and if you have no objection I shall be glad if you will kindly arrange to do this.

Hop Substitutes.

Page 1469 of Parliamentary Debates dated 29th July 1908.

Questions and Answers in the House of Commons.

"Mr. Essex (Gloucestershire, Cirencester): To ask Mr. Chancellor of the Exchequer whether in the Bill he desires to introduce this session to prohibit the use of hop substitutes in the brewing of beer in the United Kingdom, he will also prohibit the use of malt substitutes in the brewing of beer; and, failing such prohibition, will he make it obligatory upon the sellers of beer in this country to declare the substances, if any, other than malt and hop extract in the brewing of such beer to each buyer?"

(Answered by Mr. Lloyd-George.): "I do not think that the use of malt substitutes is on the same footing as that of hop substitutes, and unless an equally good case were made out for prohibiting the use of malt substitutes, I should not feel disposed to support my Honourable friend's proposal. But the point can be further considered when the proposed Bill is being prepared.

Demi-official letter from Major C. H. Bedford, D.Sc., M.D., I.M.S., Director, Central Excise Laboratory, Kasauli, to Mr. R. M. Dane, C.I.E., I.C.S., Inspector General of Excise and Salt in India, No. 689, dated the 16th October 1908.

Your demi-official No. 147 of 12th instant, on the subject of my Report on beer Standards.

Several of the points you raise can be dealt with now and those involving further enquiry can be dealt with in a supplementry note later.

2. As regards "standards" of quality, I used the term not so much with reference to different types of beer but to the various ingredients found in beer: thus "standards" are suggested for malt-substitutes; acidity; alcoholic strength; and arsenic. As regards discriminating between the different types of beer, those intended for European consumption in India—whether imported or country made, should, in my opinion, conform as far as possible to the corresponding type of beer in Europe. The question of special standards for native ales appears to be largely one of cost: if they are made to conform to the European beer standard it would most likely enhance their cost so much as to render it almost prohibitive to the poorer classes of native consumers. In the toddyless areas in which these native ales have come into use if such liquor is reformed out of existence there is the risk of the substitution for it of spirits. I would, therefore, wish to reserve my opinion as to this till I have re-examined the question in the light of your remarks.

~~Slip E.~~ 3. If all beers were made to conform to a European beer standard (as was contemplated by the Excise Committee: please see middle of page 43 of their Report), I think it would be only fair to admit such beers to "foreign liquor" privileges. But as regards "native ale" I would again prefer to reply later to this when dealing with the general question of a separate standard for "native ales." But please see also the remarks at paragraph 7 of this letter.

~~Slip D.~~ 4. As regards paragraph 5 of your letter under reply, analyses of samples of Bangalore and Nilgiri beers will be found at pages 72—77 of my 1906 Report on Alcoholic Liquors (to which I thought you would probably also refer on the subject of beer analyses) The results given there were primarily obtained for a general comparison of beers and other fermented liquors with spirits; and the amounts of arsenic and of preservatives were not in question then. I find, however, that in no case have the official limits obtaining in the United Kingdom been exceeded in any of the samples of beer I have examined here. As regards the Bangalore samples reported to Finance Department in my No. 153 of 12th March, 1908, you will find at paragraph 2 of that letter the alcoholic strengths; and (as stated at paragraph 3) the amounts of preservatives (sulphites) and of acids were well below the permissible maxima. You will also find a number of analyses of native ales (made presumably by European as well as by native firms) at the page above cited in my 1906 Report. If, after referring to the above, you find that you would like to have further analyses made of any of the foregoing or of other types, I shall, of course, be very pleased to arrange for this on hearing from you to that effect.

~~Slip M.~~ Proceedings B, April 1908, No. 199.

~~Slip D.~~

5. Regarding the point you raise concerning the relative wholesomeness of "native ale" as compared with '*pachwai*' or "toddy," I consider that, *if fresh*, all these liquors are much on a level as regards wholesomeness, with a slight preference, perhaps, in the case of toddy. If kept too long—and there appears to be no definite rule as to this for Excise guidance—they are all undoubtedly unwholesome. In considering this question, it will be remembered that there is little, if any, control exercised over the manufacture of *pachwai* and that it and toddy are often allowed to be kept in the shops until quite unwholesome. On the other hand, "native ale" is presumably made under much closer supervision and the imposition of such an acid limit as I have proposed would tend to act as a check on the sale of unwholesome ale.

6. With regard to your comments on the risk of illicit distillation from strongly alcoholic ales and of importation of high gravity beers for subsequent dilution after duty has been paid by gallonage, the view I took was that we ought to endeavour to frame our rules so as to prevent all such risks to revenue. There should, as far as possible, be no temptation to illicit practices, if we can foresee and prevent the conditions necessary for their successful employment. Both these practices would appear to offer a sufficient degree of temptation, as the profits to be gained would seem to be fairly large.

7. I quite agree that, if it be found feasible to adopt a separate standard for "native ale," it would be better to treat it as "country liquor" and to admit only beer conforming to the European standard to "foreign liquor" privileges. I also entirely concur in your deprecation of any lowering of standard for European beer so as to include the case of "native ale."

8. As regards hop-substitutes, as pointed out in my Report, the question is complicated in India by the fact that hops are not grown in the country to any extent and that, unlike the case of the United Kingdom, they have to be almost entirely imported from distant countries. It seems probable that the real object of the proposed legislation in the United Kingdom to which you refer is not so much solicitude as regards purity of beer as some degree of protection of the hop-growing industry as against substitutes. For, if hop-substitutes are entirely prohibited, it will naturally tend to stimulate home hop-production. As hops are abundant and cheap in the United Kingdom, there is a far stronger case for insisting on their employment there than in India especially in the case of the cheaper types of ale. As stated in my Report, I would very decidedly like to see "all hops" used but it is a question of forcing the use of a relatively more expensive imported article on the brewer in India of cheap ales for native consumption; and it seemed worth considering whether or not the use of substitutes might be permitted so long as they were of wholesome quality. I am making further enquiries on this subject.

9. As quoted in your letter, the Chancellor of the Exchequer recently remarked, in his reply to Mr. Essex in the House of Commons, that the use of malt substitutes is not on the same footing as that of hop-substitutes. For European ales of the modern light types the use of malt substitutes (sugars) is "practically indis- ~~Slip A.~~ pensable" (please see quotation at paragraph 4 of my Report). In India, beer brewed according to Army contracts for European consumption has hitherto been made from malt and hops only. I do not consider that such beer is nearly as suitable for consumption in the tropics as beers of the Pilsener and other light varieties and these are brewed largely from malt-substitutes. All-malt beers are also more difficult to preserve in sound condition in the tropics so that from this point of view the substitute-malt beers are again somewhat to be preferred. It seems to me in the highest degree improbable that the home authorities will ever attempt to interdict the use of malt-substitutes and insist on all-malt beers only being made. For the reasons given above, such a proposal would be specially unsuitable for adoption in India where the heavier all-malt, heavily-hopped (for preservative purposes) types of beers are much less suitable for consumption than are the lighter types.

10. Would it now be possible to obtain through the India Office a copy of the draft Act to which you refer? It is obviously desirable that (speaking generally and having regard to the differences in requirements in India as regards types of beer) we should, as far as possible, follow any standard of quality (inclusive of prohibition of the use of hop-substitutes) adopted in the United Kingdom for beers for those imported into India for European consumption.

11. I am meanwhile inclined to agree with your alternative proposal regarding limits for alcoholic strength but will write you again later as to this, after re-examination.

12. With reference to paragraph 10 of your letter, the result of analysis of samples of beer from the Murree Brewery Company will be found at Appendix A of my Beer Report, ~~Slip A.~~ Nos. 55 to 58. These samples were sent here from Rawalpindi by the Company in question.

DEMI-OFFICIAL LETTER FROM MAJOR C. H. BEDFORD, D.Sc., M.D., I.M.S., DIRECTOR, CENTRAL EXCISE LABORATORY, KASAULI, TO MR. R. M. DANE, C.I.E., I.C.S., INSPECTOR GENERAL OF EXCISE AND SALT IN INDIA, No. 741, DATED THE 5TH NOVEMBER 1908.

In continuation of my demi-official No. 689, dated 17th ultimo, I have now again considered the questions you raise and have come to the following conclusions:—

I.—*As regards separate standards for European and for native beers,* any recommendations as to standards mentioned in my Report were intended as a minimum standard and would in practice only affect native ales. European beers, imported or made in India, conform to a much higher standard and no doubt competition may be relied on to keep them up to this level. No attempt is made in England to fix any standard of quality for beer (beyond the prohibition of noxious ingredients and substances such as saccharin which endanger revenue interests where duty is levied on gravity). The proposed legislation to which you referred appears only to contemplate the prohibition of hop-substitutes and does not appear to be directed towards safeguarding the quality of beers in other respects.

II.—Native ales conforming to the minimum standard proposed should be treated as "country liquors" and not admitted to "foreign liquor" privileges unless under the following conditions:—

(*a*) The manufacturer of a native ale for which foreign liquor privileges are claimed should first be called on to show that the ale in question is effectively competing with beers of European type and is finding a market among consumers who are accustomed to the use of "European beer."

(*b*) Such a *primâ facie* case should be supplemented by official confirmation based upon periodical examination and analyses of samples to be taken in such a way as to ensure that they are typical and have been taken over a period of at least three months. To sum up: I would suggest only one standard which would under present conditions chiefly affect native ales, and which is devised primarily to prevent the production of so called native ales which are merely sugar-washes. There appears to be no present necessity to require European beers—imported or country made—to confirm to a special European standard, as trade competition and the taste of the consumer regulate this matter naturally, here as elsewhere.

III.—*As regards hops,* there seems to be no sufficient reason why, even if the use of hop substitutes be prohibited in the United Kingdom a similar measure should be enforced here. At home any prohibition of hop-substitutes would not be made with a view to improve the quality of the beer but in order to benefit the hop-growing industry. There is, however, no such industry in India to protect; and on the contrary, if the use of anything but hops is prohibited, this has the effect of protecting a foreign industry. I cannot, therefore, see any reason to alter my previous recommendation that the minimum standard of quality in India should permit of the use of harmless hop-substitutes. For the maximum standard, I would prefer to let the consumers' demands; as heretofore, control the quality.

IV.—*As regards alcoholic limits for beer,* one of the chief difficulties I see to the adoption of your alternative of prohibiting importation or issue from Indian breweries of malt liquor

containing 8½ per cent. by volume or more of alcohol is that, while it would be easy to prevent brewers in India from passing out beer exceeding this limit, it would be difficult to insist on the turning back of consignments of imported beers exceeding the limit. (Such beer might, in some cases, be below the limit on shipment and, by fermentation in the cask during transit, exceed the limit on arrival). The only two courses which at present appear to me to be feasible in practice are:—

(1) to follow my suggestion as to the imposition of a graduated tax for beers exceeding 7½ per cent.; and

~~Slip A.~~ Paragraph 32 of Report.

(2) to allow the dilution, in Customs bond, of imported beer containing 7½ per cent. or more of alcohol to below that limit. (Indian made beer found to exceed the limit would be, in general, diluted to below the limit before being tendered for assessment of duty). The latter course is, in fact, the corollary of the former. As dilution deteriorates the character of a beer, owners would, in all probability, prefer the alternative plan of paying an extra duty on the higher alcohol-content of their liquors. And after all dilution of beer in bond is only a more cumbersome way of arriving at the extra duty which would be more easily levied directly on the excess of alcoholic strength. After all, we must remember that in practice very few beers would even exceed the 7½ per cent. limit. In my series of beer analyses for the Report, five only did so—four being from one firm in India and the remaining sample being one of Guinness's stout. Following the imposition of the graduated tax on beers exceeding 7½ per cent., every effort would be made by the trade to avoid exceeding this limit. This is what I think should be aimed at,—a fiscal discouragement to brew intoxicating types of beer of high alcoholic strength, combined with the additional revenue advantage of securing adequate levy of duty on proportionately higher alcoholic strengths in such liquors.

I think the 8½ per cent. limit you suggest is too high for any beer of ordinary type.

My proposals would, further, obviate any penal procedure, with its train of disputes and recourse to the law courts. As already explained

~~Slip A.~~ Paragraph 33 of Report. in my Report, the determination of alcoholic content by Long's Alcoholmeter is a very simple and rapid operation, even well within the capacity of any efficient Excise and Customs officer. If it were found on sampling that certain casks of a brew under issue exceeded the limit of strength, then the extra Excise duty might be levied on the bulk gallonage actually issued of the brew, (unless the brewer elects to dilute to below the 7½ per cent. limit and re-tender for assessment). Again, the Customs would perhaps test one or more casks of any consignment of any particular brand, and, if beyond the limit, levy the duty on the whole bulk.

V.—*As regards the relative temptation afforded by toddy as compared with native ale for purposes of illicit distillation*, it should be noted that the average alcoholic strength of toddies is much below that of native ales (please see pages 78 to 81 and 74 to 77 of my 1906 Report).

~~Slip B.~~

VI.—*As regards the risk of importation of high gravity beers for subsequent dilution*, the proposed measures against dilution should effectually prevent any such practice.

REPORT

TO THE

GOVERNMENT OF INDIA

ON

STANDARDS OF QUALITY FOR BEER IN INDIA,

BY

Major C. H. BEDFORD, D. Sc., M.D., I.M.S.,
Director, Central Excise Laboratory for India.

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Report on Standards of Quality for Beer in India.

1. *Origin of enquiry.*—In the Resolution of the Government of India in the Finance Department, No. 299 Exc., dated 16th May 1907, paragraph 13, I was "asked to investigate the question of fixing a standard of quality for beer and to suggest a suitable standard."

2. *Definition of beer.*—The term "beer" refers to fermented, undistilled liquors *of which malt is the primary base*, and which are flavoured with a wholesome bitter, usually hops. It includes ale, beer, black beer, porter, stout, &c. The remarks and recommendations in this report would also apply to any description of beer or other undistilled liquor made and sold as a substitute for, or imitation of, beer and which may contain more than 2 per cent. of proof spirit. The report is, therefore, concerned with the so-called "malt beers" and not with "rice beers" (*pachwai*), "toddy" (*tari*) or other fermented indigenous liquors ("country beers") made from millet, gur, mahua, &c., which are not made in imitation of malt beers. It should be noted that beer does not necessarily mean a beverage made only from malt and hops. For some hundreds of years beer was made in England without any hops. The first hop beer, in fact, was imported from Holland.

3. *Scope of the present enquiry.*—In this enquiry the following subjects have been considered :—

(1) Materials from which beer is manufactured, and the nature of, and extent to which, (*a*) malt substitutes and (*b*) hop substitutes may permissibly be employed; and (*c*) water-hardening salts.

(2) Preservatives in beer.

(3) Limits for sourness of beer.

(4) Colouring agents other than caramel and roasted malt.

(5) Standardisation of the bushel of malt and of other materials in relation to it.

(6) Alcoholic limit in beers.

(7) Dilution of beer after assessment of duty.

(8) Limit for arsenic in beer and beer-materials.

(9) Artificial "foam-producers."

(10) Use of substances in beer which would be prejudicial to revenue or health interests.

4. *Materials from which beer is made and the nature of, and extent to which, (a) malt substitutes and (b) hop substitutes should be allowed to be used.*

Material used in brewing beer.

"Ingredients" meant.

The primary basis of beer is malt, *i.e.*, malted barley. From this are derived its alcohol and extractive principles. Malt should be the chief basis. "Although adjuncts, such as sugars and various forms of starch are exceedingly useful; and for the production of the modern light ales practically indispensable, it is impossible to brew satisfactory beer unless the grist* used consists in the main of malt." †

In India, barley is usually so cheap, and an all-malt beer made from Indian barleys is generally considered by Indian brewers as so much sounder and more satisfactory an article than the English brewer can brew from all-English malt

† Page 445 of "Principles and Practice of Brewing" by Sykes and Ling : C. Griffin & Co., 1907.

(owing to the smaller percentage of nitrogenous matter in Indian barleys), that the European brewer in India has not the inducement to partly substitute sugar for barley as is done in England to so large an extent. So that, unless there were a very large margin of price in favour of sugar or unless competition became much keener than it has been up to this year, the European brewer in India would always be likely to prefer to employ all-barley malt rather than a considerable substitution of malt by sugar.

Every brewer should have received adequate training in malting, which is one of the most important of brewing operations The best brewers cannot make beer of even fair quality from bad malt. The native brewer in general has, however, no knowledge whatever of malting, the effective practice of which requires considerable training and skill, as well as the employment of suitable, specially constructed premises. He, therefore, chooses the base which is readiest to hand, *i.e.*, any base, such as sugar, which does not involve skilled preliminary treatment as in the case of malted barley. Hence in part the appearance on the market of so-called "native ales" differing entirely in character and quality from what is generally accepted as "beer." One of the objects of the present enquiry is to consider the advisability of prescribing standards of quality designed to bring up the level of quality of these "native ales" to that usual in European-brewed beers; and, furthermore, to ensure that all "European beers" admitted to the market conform to a reasonably good standard of quality, and contain nothing injurious to health or revenue interests.

Malting.

5. Malt being the primary base, any other substance which is used for a similar purpose as malt is termed a malt substitute. In England, no attempt is made by the Excise to limit the proportions or varieties of malt substitutes employed so long as the particular substitute used conforms to certain estimations of extractive value as compared with malt: such as glucose, "saccharum" or "flaked rice," of which 256 lbs. is considered equal to 1 quarter of malt, or "cane sugar" (or any sugar in crystals) and caramel, of which 224 lbs. corresponds to 1 quarter of malt; or syrups weighing 14 lbs. to the gallon, or 13 lbs. 2 ounces, of which 272 lbs. of the former and 328 lbs. of the latter equal 1 quarter of malt. If like standards of comparative value (referred to malt) be adopted in India, then so long as any malt substitute (*i.e.*, any sugar) was in accord with such standards there would appear to be no more reason to object to its proportionate use in India than there is in England.

Malt is the primary base of beer, but may be legitimately replaced in part by certain substitutes.

6. But in India, more than in England, the necessity arises of limiting the proportions of such substitutes in view of the following facts.

In England, the brewer has to produce a beer which conforms to the public's requirements, *i.e.*, the standard of quality is in effect controlled by public taste and is enforced by means of trade competition. Further, malt substitutes in England are manufactured and refined generally with the highest degree of skill, and are fermented with cultured yeast. But the Indian "native ale" brewer uses crude substances (*e.g.*, gur or shira); and would depend for his fermentation on the ferments accidentally collected on the surface of these substances or in some "mother-ferment" derived from a like source.

Again the section of the Indian public referred to later at paragraph 11 (*c*) has never been accustomed to the consumption of what may be termed a "true beer": hence it may be considered whether or not it devolves on Government to ensure that the standard to which the public should grow accustomed is that of a wholesome and moderately alcoholic beverage as contrasted with the mere spirit-wash which brewers of "native ale" have hitherto placed on the market. The production of "native ales" of this description has undoubtedly been largely brought about by the present method of assessing duty on liquid gallonage irrespective of alcoholic strength. This aspect of the subject will be further dealt with at paragraph 31.

Certain special considerations in India.

7. (*a*) *Malt-substitutes.*—A beginning has already been made in India in the matter of limiting the proportion of malt substitutes by the prescription, *e.g.*, in Madras, of a tentative minimal standard of 2 bushels of malt per hogshead.

In the heavy beers brewed (as in Madras) the prescribed gravity limit is 1073, and this allows of the use of 50 per cent. of sugars.

Instead of imposing a limit on the minimal quantity of malt to be used. I would prefer to see a limit placed on the maximal proportion of sugars permissible. This would tend more directly to limit the alcoholic strength of the beers to which it would be applied.

Limit now proposed for malt substitutes.

The maximal limit which is now suggested for the employment of malt substitutes is 40 per cent. (in terms of malt value)

8. If 2 bushels of Indian malt per hogshead be used, there will result from this probably a specific gravity of about 1037. Now, the employment of a quantity of sugar equal to 40 per cent. of the whole would give an additional specific gravity of about 1025, *i.e.*, a beer of original gravity 1062 would be obtained. If, again, less than 2 bushels of malt per hogshead be used, then the specific gravity, and, therefore, the alcoholic strength, would be reduced. The imposition of this standard involves the standardisation of Indian malt substitutes in relation to the quarter of malt. (See Section V.)

Hop-substitutes.

9. (*b*) *Hop-substitutes.*—It is generally considered that a "true beer" should be flavoured and preserved by means of hop. Hop also best promotes the keeping, clarification and "cleansing" of the beer. In the large beer-producing countries, hops are, therefore, largely grown and used and, except in hop-famine years, there is no pecuniary advantage to be gained by using substitutes which would be sufficient to counterbalance the above-noted special virtues of hops. In India, practically all* hops have to be imported. Up till the end of 1907, all brewers in India who produced beer for sale under Army contract were compelled to employ malt and hop only by the terms of their contract. No doubt they would prefer, in their own interests, to continue to use hops alone when procurable at any but prohibitive rates, *i.e.*, except in hop famine years, which are of comparatively rare occurrence.

10. With the native brewer, however, the case is different, as he produces to supply what may be considered a comparatively recent native demand for "beer." Neither he, nor the section of the public he supplies, is necessarily accustomed to a hop-flavoured beer. Moreover, hop not being an Indian product, he tends to employ other bitters. No doubt where he chose to compete against hop-flavoured beers (Indian-made or imported) he would virtually be compelled to employ hops by force of trade competition.

11. We have thus to consider the cases of:—

(*a*) European-manufactured beer supplying a demand which has been educated to what we may term a "true beer" standard

(*b*) a more or less educated native demand for beer which is competed for by imported beers and by beers made by European methods in India on the one hand and by native brewers on the other. In both these cases the question of the employment of hop could be left to be settled by trade competition.

Use of hop or hop substitutes in Indian-made beers.

But there is (*c*) a third case, namely, that of the comparatively recent native demand for "native ale" which has arisen and in which the native brewer has no competitors; and where the public taste does not demand a hop flavoured beer, through not having been "educated up to it." For this class of beer, it may be considered whether or not a *generally applicable* hop standard should be imposed. Firstly, we have to bear in mind that hops are not produced in India, and it is a question for consideration whether it would be desirable to insist on the employment of a practically wholly imported article,

* In Kashmir and Chamba a certain amount appears to be grown. I understand that elsewhere in India attempts to grow hops have hitherto failed.

Secondly, if a wholesome bitter can be substituted for hop, it may be asked whether there exist any sufficiently cogent reasons for insisting on the employment of hop, preferable as the latter may be for the production of a higher class beer.

Use of hop alone need not be made compulsory.

12. While I strongly hold that the use of hop should be encouraged as far as possible, I do not, on the whole, consider that its use need be made compulsory in view of the trade competition existing in the case of (*a*) and (*b*) and on condition that the use of none but bitters of wholesome character shall, *in any case*, be sanctioned.

13. In considering what hop substitutes should be permitted for use and what forbidden it may be pointed out that the substitutes heretofore employed in various countries are of the nature of bitters; sources of tannic acid (for purposes of clarification and preservation of the beer); and more or less harmful narcotics. The first two classes meet legitimate requirements; but the last class is wholly inadmissible. Of course, hop may be considered as a wholesome bitter with mild and harmless narcotic properties and with the secondary advantages already detailed in the production of a sound beer. What is meant by the above interdiction of narcotics as a class is narcotics which have an action in no way comparable to that of hop, *i.e.*, which cannot be regarded as harmless or wholesome, like hop. (As already noted at paragraph 2 of this report, hop was not originally used in the production of beer, even in the United Kingdom.) Examples of hop substitutes which have been employed are:—(1) quassia; (2) gentian; (3) calumba; (4) chiretta; (5) cocculus indicus or its active principle, picrotoxin; (6) camomile; (7) strychnia or nux vomica; (8) aloes; (9) marsh trefoil; (10) broom; (11) wormwood; (12) grains of Paradise; (13) opium; (14) tobacco; (15) acacia catechu; Bombay catechu; pale catechu; Indian catechu from betel or areca-nut palm; (16) darnel (Lolium temulentum); (17) picric acid, etc.

Permissible hop-substitutes.

Of the foregoing, quassia, calumba, chiretta and gentian are permissible as being harmless bitters. Of these chiretta alone is indigenous (Eastern Nepal being its chief source). Calumba is imported from Mozambique; and quassia (a West Indian product) and gentian from Europe.

Any other substance (*e.g.*, sources of tannic acid) proposed for use as a hop-substitute should be previously submitted by the brewer for official sanction.

(c) *Water-hardening salts:*—

It is generally recognised that the quality of beers greatly depends on the chemical character of the water used, *i.e.*, of the salts dissolved in it. The best waters for brewing "pale ale" contain sulphates, carbonates and chlorides of lime, magnesium, potassium or sodium in varying proportions, amounting in all to from 50 to 100 grains per gallon. For black beers, a soft water is preferred; and for mild beers a water of intermediate character is chosen. The addition of any of the above-mentioned salts to many waters used for brewing is recognised as absolutely necessary and should not, therefore, be restricted, save perhaps in the case of common salt (sodium chloride).

If there should be reason to suspect that the addition of inordinate amounts of common salt (for the purpose of producing thirst) is being practised then the question of penalising additions over a certain limit would have to be considered. In such cases, samples of the natural water and of the beer made from it should be sent by the Excise Department for analysis and report.

For the addition of phosphates in the form of a "yeast-food" to the wort, previous sanction should be obtained from the Excise Department.

II.—Preservatives in Beer.

Necessity for the use of beer preservatives.

14. It is not infrequently stated that beer, when skilfully made, should not require the addition of preservatives. This may possibly be to some extent true in the case of beers brewed and consumed soon after manufacture in temperate climates. In the tropics, however, this is generally believed not to be practicable.

As a matter of fact, it is well recognised that in the United Kingdom preservatives are almost universally employed, especially in hot weather.

15. There appears to be justification in fact for the statements that the preservatives employed in beer are, in the long run, deleterious in their effects. Some are, of course, much more so than others. It appears, however, to be impracticable to forbid the use of *all* preservatives in beer and under the circumstances the only course to follow is to choose that which is least harmful and which, at the same time, possesses the requisite preservative properties.

General question of their deleterousness.

16. The use as preservatives in beer of such substances as salicylic acid* or salicylates†; picric acid or picrates;† benzoic acid or benzoates; formaldehyde (or the solution of it known as "formalin"); fluorides; boric acid or borates†; fluo-silicates; A or B naphthol; abrastol (also termed asaprol); etc, should be prohibited as being noxious. The presence of any of the foregoing would alone serve to condemn a beer-sample.

Certain preservatives used heretofore whose use should be forbidden.

17. The agent principally employed in India, as in European countries, is sulphur dioxide used in the form of the sulphites. Of these there are numerous proprietary and other preparations on the market, of which perhaps the best known are:—bisulphite of lime; calcium sulphite crystals; potassium metasulphite, *e.g.*, the so-called "Kalium Metasulphite" known as "K. M. S."; "Beane's Nos. 1 and 2," etc.

Sulphites are now almost universally used.

18. Both sulphur dioxide and sulphites tend to take up oxygen from the liquids in which they are dissolved and may become gradually converted partly or wholly into sulphates which are comparatively inert. In bottled beer, such oxidation would take place slowly, if it did so at all.

It has been urged that small amounts of sulphites are comparatively harmless in their effects. On the other hand, Dr. H. W. Wiley, Chief of the United States Bureau of Chemistry (Circular No. 37 of the United States Department of Agriculture), has recently investigated the question and concludes that even small amounts of sulphurous acid and sulphites produce disturbances of the assimilative functions of the body and injure digestion and health generally. The evidence available appears to indicate that their effect is gradual, but it is stated that insidious disease of the kidneys is brought about in the long run by their use.

Effect of sulphites on the human body.

19. It would be undoubtedly preferable that beer should contain no preservatives. But, so far as I have been able to ascertain, this is at present impracticable, at any rate in India. Sulphites appear to be the least deleterious of the preservatives which are, or have been, used in beer. The only course which can apparently be followed, then, is to accept the present condition of matters and to meanwhile acquiesce in the use of sulphites in beer as preservatives.

Sulphites appear to be the least deleterious preservatives and their use alone should be permitted.

20. I do not consider that declaration of the addition of sulphites need be made compulsory as the practice of using them in beer is generally recognised as being very wide-spread in this and other countries; and such a proviso might be difficult to enforce in the case of imported beers: declaration is, it would be objected, not exacted in England, then why insist on it in India?

Declaration of addition of sulphites unnecessary.

Lord Pembroke's Departmental Committee on Beer-Materials, 1899, found that one part of sulphites in 5000 of beer is the average customary amount added in the United Kingdom. In Appendix A of the present report it will be observed that of the beer samples analysed here only four exceed this limit of 1 in 5,000 and the others are below this limit, the average being 0·57 in 5,000. It will be observed that some of the imported brands of highest repute (*e.g.*, the samples of Bass's beers) contain the largest quantities of sulphites. It may be noted that as many of the beers of this firm are "all-malt" they require more preservatives than do "substitute beers" (*i.e.*, those brewed from part-malt and part-sugars).

Customary amounts used in beer.

* Convictions have been obtained in the United Kingdom in cases where salicylic acid had been used as a beer-preservative.

† Those thus marked are the more important.

Drs. Thresh and Porter* remark :" Although these proportions are small, it must be remembered that both beer and cider may be consumed in large quantities, and if the results of the experiments referred to are applicable to human subjects, even 1 part in 10,000 cannot be regarded as free from the risk of insidiously producing disease of the kidneys and possibly of other organs."

Opinions as to deleteriousness of preservatives.

Lord Pembroke's Committee reported‡ with regard to preservatives in beer as follows :—

" None are used which are positively deleterious. There may be doubt as to certain preservatives, whether they increase the wholesomeness of the beer or otherwise ; but the importance of soundness in beer (from the health point of view) is so great that it would be most unwise to prohibit or discourage the use of preservatives generally. We have been told that, practically, all brewers use some, even those who guarantee their beer as made from malt and hops only."

I am unable to endorse the opinion expressed in the first sentence of the foregoing extract ; for, since this Committee s report, the work which has been done on the subject (largely in America) and the conclusions arrived at do not tend to support their expressed belief in the non-deleteriousness of preservatives.

21. It might be argued *a priori* that it is desirable to fix limits for the addition of sulphites to beer, in view of the risk of additions of unnecessarily large amounts to beer during the hot weather and of the evidence previously cited concerning its action on the human body. But the difficulty here is that a portion of the sulphites tends to become converted into sulphates in the cask and that these sulphates are also normally present in most waters from which beer is made. The sulphites would be estimated as grains of sulphur dioxide per gallon, but, for the foregoing reasons, such an estimation could not give an indication of the amount of sulphites *originally added* to the beer. Under the circumstances it would be scarcely practicable to fix a limit. In any case the analyses at Appendix A show that the average which has been found here is about a half of what the Beer Materials Committee stated to be the usual amount used in the United Kingdom. The lower average in the samples analysed here is probably due to partial dissipation of the sulphites by longer storage and carriage, under tropical conditions.

Difficulty of fixing limit for sulphites in beer.

22. There is, besides, always in operation a natural check on over-sulphiting—namely, the production of an objectionable taste and smell in the beer which is quickly resented by the consumer. In England, no standard (official or other) is fixed for sulphites, and reliance appears to be placed on the operation of this natural check. In view of the previously mentioned difficulties of analytical control of the original amount of sulphites added and of the above circumstances, I cannot recommend the imposition of any definite maximal limit. Moreover, my analytical results (at Appendix A) do not point to the practical necessity for such a limit in India at present.

No limit for sulphites need be prescribed.

23. It should be noted that preservatives other than sulphites are occasionally added to certain Continental export beers and of kinds which are forbidden for beer consumed in the countries of origin. Should my recommendation as to the prohibition of all preservatives in beer (except sulphites) be adopted, all imported beers would naturally be affected ; and official intimation should be given in due course that, after a certain date, the presence of any preservatives other than sulphites in beer imported into India would be penalised and that the same conditions are also imposed on Indian manufactured beers. As, practically, brewers in general use only sulphites this ruling would occasion no inconvenience to the trade.

Certain Continental beers contain noxious preservatives.

III.—Limits for sourness of Beer.

24. Any beer which contains more than $\frac{1}{2}$ per cent. (or 350 grains per gallon) of total acid, free or combined, † (the whole calculated as lactic acid) should be liable to be condemned as over-sour. Of all the samples of beer analysed here,

Maximal limit for acidity in beer.

* "Preservatives in Food." (J. & A. Churchill), 1906, page 77.
† This will tend to prevent the masking of soured beers by neutralisation with alkali.
‡ Report page 8.

only a few "native ales," otherwise of very inferior quality, have exceeded this amount. The limit suggested is hence a sufficiently liberal one.

25. Under this heading may also be considered the case of "*returned beer*", *i.e.* beer which has turned sour and has been returned by customers to the brewer. In England, the Excise do not permit the brewer to work up this beer again in his ordinary manufacturing plant. He has to do so in the "finished beer" stores—by mixture and otherwise—where he blends and matures his beers. In India this operation should be conducted in that part of the brewer's premises where first issues from the brewery are checked, so as not to interfere with the checking of issues. All such "returned beer" should be at once placed in this room (generally the "racking room") and should be entered on the same side of the register as bulk manufactured in the register of issues. This is to enable stock to be checked with issues; but, in assessing duty upon issues, any "returned beer" so returned to stock should be first deducted from the total issues for the period in question.

"Returned beer."

As an alternative, in the United Kingdom, draw-backs are allowed of the full duty if such "returned beer" is destroyed in the presence of a responsible officer. As regards allowing in India drawbacks on "returned beer," if applied for by the brewer, great care should be exercised to see that such beer has not been watered previous to being brought before the Excise Officer for destruction in his presence. In such cases the brewer should have to prove the identity of the brew from which each cask of beer to be destroyed originated; and if the original gravity (found from samples taken by the Excise Officer* at the time of destruction) did not tally with that of the brew to which it pertained no rebate should be allowed. Such precautions are much more necessary in India under the system whereby the duty to be refunded has been levied on bulk gallonage.

Treatment of "returned beer."

IV.—Colouring Agents other than Caramel.

26. No other colouring agents than caramel or roasted or "high-cured" malts should be permitted without the previous sanction of the local Excise Administration. Such colouring agents should be added before levy of duty.

Control of colouring Agents.

V.—Standardisation of the Bushel of Malt and of the other Materials in relation to it.

27 In the first section of this report the necessity has been explained for standardising malt-substitues in relation to malt in order to fix a maximal limit for malt-substitues allowed in brewing. In India, where the system of levying beer-duty on bulk-gallonage is in force it is recognised that the check of materials used is a valuable aid to control of the bulk issued. Where sugars are permitted (up to the now suggested limit of 40 per cent.), their estimation in relation to one standard unit —*i.e.*, the accepted unit of malt—is clearly advisable. As already pointed out, this affords some measure of control of the character of the malt-substitutes used. Such equivalents have hitherto never been established for use in India, and those employed in England would not cover the case of the crude sugars, *e.g.*, gur, etc., employed in India.

Standardisation of the bushel of malt and of substitutes in relation to it.

28. The first requisite, then, is to fix for India a standard malt unit and its standard extract-equivalent.

This would be done by estimating here the extract of average samples sent from the chief brewing districts.

In paragraph (3) of a note recorded on the draft Bangalore Brewery Rules dated 14th May, 1907, I stated :—

"It may be pointed out that where it is considered necessary to exercise so much care in measuring the materials used, materials other than malt should be standardised as regards equivalent-values in relation to malt and should be entered accordingly. For, as solid sugars and syrups are extensively used in brewing

* This is exactly the same procedure as in the case of detection of ordinary dilution. See paragraph 35.

along with malt, it is obviously essential that in order to attain an efficient check on materials the various kinds should be standardised in relation to a common unit. This can be effected as follows :—

"(*a*) Ascertain in the Laboratory the specific gravity obtainable from the various materials generally employed in the particular Province ;

"(*b*) then classify them under the corresponding heads ; and

"(*c*) require the brewer to enter the amount of each such material used in his books accordingly.

"This is the procedure followed in countries where measurement of materials is deemed essential. Unless this is done, there is very little advantage in measuring material."

Method of ascertaining malt-equivalents.

29. In order to ascertain such equivalents, typical samples of those malt-substitutes likely to be employed might be sent for examination to this Laboratory from the various brewery-areas. It is probable that only a few classes of sugars are in use and the standardisation of these in relation to malt would be a comparatively simple matter.

VI.—Alcoholic Limits in Beers.

30. In paragraph 6 of my letter to the Finance Department, Government of India, No. 153 of 12th March, 1908, attention was directed to the undesirability of permitting the sale of a class of so-called ales which are, in effect, comparatively strong spirit-washes

For convenience of reference, I append the remarks to which I refer :—

Revenue interests endangered by high strength "native ales."

"Liquors of this type which have fermented so as to convert practically all their sugars into alcohol should not, in my opinion, be encouraged. Many spirit-washes contain scarcely more (and frequently less) alcohol than these "ales" Elaborate precautions are taken by the Excise to prevent the former from being removed from a distillery, yet, on payment of a duty of two annas a gallon, these strong beer-worts which would well repay distillation become freely available to the illicit distiller.

"It is readily conceivable that a brewer of these high strength "ales," obtaining as he does all the alcohol possible from cheap materials, should, after paying two annas a gallon duty (*i.e.*, about 12·14 annas per proof gallon), pass them out to ostensible customers for distillation. Even if the customer actually paid the price of Rs 30 per hogshead to the 'native ale' brewer (*i.e.*, even without direct collusion) he could obtain from 6 to 7½ gallons of this, one proof gallon of spirit at a cost of at most Rs. 4-4-0 as against the minimum possible price of duty-paid spirit of say Rs. 6 per proof gallon."

Levying duty on gallonage fosters the production of such "ales"

31. The production of such spurious high-strength "ales" is fostered by the system of levying duty on bulk gallonage irrespective of specific gravity (*i e*, really of alcoholic strength) within the extremely high maximal limit of 1073. Such high strength liquors, so disproportionately excised as regards alcoholic strength, directly facilitate intoxication, apart from the opportunity afforded of obtaining cheap spirits by their illicit distillation.

One of the prime considerations with regard to beers is their comparatively low alcoholic strength. It is apparently partly for this reason (and partly as adjunct food-substances) that they have received in the past preferential treatment as regards Excise duty, in comparison with the more intoxicating class of spirits.

Alcoholic strength of beers in India.

32. Beer is, in most countries, principally consumed not for its alcoholic properties alone but for its properties as a bitter, refreshing drink made usually from wholesome material (malt) whose food constituents should not have been wholly converted into alcohol in the process of manufacture. But much of the

native ale' in this country is brewed so as to produce a highly intoxicating liquor of which the "food constituents" are almost entirely exhausted by fermentation and which is (partly for this reason also), with regard to alcoholic contents, very lightly taxed. I see no reason why beers *of the ordinary types* should exceed a strength of 7·5 per cent. by volume and if this limit is exceeded it might well be considered whether such beer should not be taxed proportionately. A reference to the analytical data at Appendix A will show that 85·15 per cent. are below *seven* per cent. in alcoholic strength; and that only 5 samples or 6·75 per cent.* are above the limit suggested, 7·5 per cent.; the remaining 8·1 per cent. being between 7 and 7·5 per cent.

An alcoholic strength of 7·5 per cent. corresponds to an original gravity of about 1,068. This is based upon a beer which has fermented regularly and in which a proper proportion of non-fermented materials remains dissolved. If fermented down to 1,000 apparent gravity (as in the case of a spirit-wash) it would represent an original gravity of about 1,055.

33. In order to maintain this check on the alcoholic strength of beers, periodical tests should be made. That is to say, samples should be selected at unexpected intervals by Excise Officers and sent to the Provincial Chemical Examiner or to the Central Excise Laboratory for application of the required test, which is very quickly and simply effected by means of such an instrument as Long's Alcoholmeter. Any beers (Indian-made or imported) which exceeded the proposed limit ought to pay a higher rate of duty—say, half an anna for every 1 per cent. by volume or part of 1 per cent. above the limit of 7·5 per cent. This would cause such strong beers to bear a duty corresponding sufficiently closely to that of spirits to make the profit to be derived from their illicit distillation very doubtful.

Method of systematically checking beer-strength.

VII.—Dilution of Beer.

34. The chief adulterant of beer is water and no additions of water should be allowed after assessment of duty. To water beer is to defraud the revenue, the brewer and the consumer. The practice of watering beer should hence render the offender liable to a sufficient penalty, in this as in other countries. It might perhaps best be dealt with under Excise Regulations rather than under a Food and Drugs Act, as a fraud on the revenue is involved.

Dilution of beers penalised in European countries.

In the United Kingdom adulteration of beer is an offence under Act 48 and 49 Vict., Cap. 51, section 8, which enacts:—

"A dealer in, or retailer of, beer shall not adulterate or dilute beer or add any matter or thing thereto (except finings for the purpose of clarification) and any beer found to be adulterated or diluted or mixed with any other matter or thing (except finings) in the possession of a dealer in, or retailer of beer shall be forfeited and he shall incur a fine of £50".

35. *Methods for the control of the watering of beer.*—

(A) IN INDIAN BREWERIES: (1) the rule should be enforced that the firm's name and the number of the cask should be branded on each cask; and the date and number of each particular brew should be distinctly painted (stencilled), scribed, or, preferably, branded on each cask containing beer before issue. Any such mark on the cask relating to a previous brew must be, of course, first effectively obliterated. (An official pattern of stencil or brand should be prescribed by the local Excise Administration.) *It may be added that it is customary for most brewers to do this voluntarily* and it is now merely proposed to make this general custom obligatory.

Methods for controlling dilution of Indian-made beers.

(2). *Where not at present enforced or voluntarily in use,* the brewer should be obliged to record the number of each brew, with the date and original gravity, in a register to be kept for the purpose; and the Excise Officer should be required to also record, within a few hours of each brew, the above details, in an

*Of these five, two are heavy stouts and the other three are ales attenuated extremely low (1000·0, 1002·6 and 1003·5).

Excise register. This again merely aims at enforcing a measure already in force in all breweries having any pretentions to be properly managed but with the addition of a duplicate register for the Excise as employed in the United Kingdom. In this way, dilution subsequent to assessment of duty could be easily detected in any sample of beer,—simply by finding the original gravity and referring to the above details.

(*B*) IMPORTED BEERS.—As no limit of original gravity for imported beers is at present fixed there is nothing to prevent the importation of beers of excessively high gravity with a view to considerable subsequent dilution after passing the Customs, both duty and freight being correspondingly saved by this means. The measures now advocated would hence appear to be urgently required.

And of imported beer.

All casks should be branded or marked in the manner already described for Indian breweries. Records of original gravities corresponding to the number and date of brew on each cask exported should also be despatched by post by the exporter to the Customs authorities of the port at which the beer is to be landed. These records should be treated as confidential returns and filed at the Customs House for reference should occasion arise. The provision as to the confidential nature of the record is designed to avoid any possibility of objection on the part of the exporting-brewer as to the disclosure to the public of the original gravity of his beers. As this measure (though designed chiefly for the protection of revenue and of the consumer) would, at the same time, protect the export-brewer's beers from being tampered with and from consequent disrepute (and possible loss by souring) in this country it would be to his interest to do all in his power to assist in making it effective. It may be added that all export beer would be readily traceable, as a drawback of the duty paid by the brewer is allowed on export.

Possessor of beer to be liable for dilution.

37. The possessor of the beer (vendor or distributer) at the time of the discovery of any dilution should be the person held responsible: this is the practice in other countries.

Dilution of bottled beers.

38. *Dilution of bottled beers.*—Samples of bottled beer should be taken from time to time (in triplicate in the usual way: see Appendix B). If on comparison with the average original gravity of the particular brand of casked beer when landed (the necessary figures being supplied by the Customs); or, in the case of Indian-made beers, on comparison with the known gravities of the particular beer as issued by the brewer, there is reason to suspect dilution on bottling then the suspected bottler's methods should be looked into. Surprise visits should be paid from time to time and samples of beer from bottles just filled should be taken, together with a sample from the cask the contents of which are being bottled. If the casked beer has already been diluted or if dilution has been effected between the cask and filling the bottle this fact will then readily be ascertained by the procedure already described.

The addition of sugar to beer by retailers should be forbidden.

39. Sugars are often added *by beer-retailers* to impart a fictitious fulness to diluted beer as well as to keep the beer in condition after dilution. Such additions should, whenever detected, be suitably penalised.

VIII.—LIMITS FOR ARSENIC IN BEER AND BEER MATERIALS.

Limits for Arsenic in beers and beer-materials.

40. Appendix A indicates the quantities present in the samples analysed for the purposes of this enquiry.

It will be noted that in none of these samples is the limit exceeded which has been officially prescribed in the United Kingdom (*viz.*, $\frac{1}{100}$th grain of arsenic per gallon).

The limits adopted in the United Kingdom appear to be quite suitable for adoption in India; and I accordingly recommend that they be prescribed.

These limits are as follows:—

The beer should contain less than $\frac{1}{100}$th grain of arsenic (calculated as arsenious anhydride) in the gallon; or, in the case of solids (such as malt, invert

sugar, glucose, etc.) used in beer-manufacture, less than $\frac{1}{100}$th grain (calculated as above) in the pound. The analytical methods recommended at pages 16 *et seq.* of the Final Report of the Royal Commission on Arsenical Poisoning (1903) should be followed in estimating arsenic in beer or beer-materials.

The details of the methods will be found in Volume II, (Part II. of their Final Report), Appendices 20 and 21

IX.—Artificial "Foam-producers."

Artificial foam-producers.

41. Quillaia bark is occasionally used by brewers in order to give a good "head" or "foam" to their beers. Apparently only very small amounts are needed in order to produce this effect.

As to the harmfulness or otherwise of this agent I append certain information. It will be seen from the extracts quoted at Appendix C. that these opinions are somewhat at variance.

There has been no opportunity of specially investigating this matter here.

It may be noted that in the Madras Presidency, such substances as quillaia, "minoka," and "pale heading powder" are forbidden on the ground that they contain saponin.

My own opinion is that quillaia bark in the small proportions employed is probably harmless. It is very largely used for a like purpose in ginger-beer and I know of no evidence of its harmfulness when so employed. In any case, its presence in beer in the small amounts in which it is employed would render its detection by analysis most difficult and uncertain. It seems of doubtful utility to interdict the use of any substance whose presence cannot at present be effectually detected by analysis. I am consequently inclined to recommend in the meanwhile a policy of non-interference in this matter, *i.e.*, until we are in possession of more definite information on the subject

X.—Use of Substances in Beer which would be Prejudicial to Revenue Interests.

Addition of saccharin, etc., prohibited in England. Unnecessary to prohibit use in India.

42. While, doubtless, dilution by water is the chief source of adulteration and of danger to revenue interests, the use of all such substances as saccharin, sucramine, dulcin, or any other sweetening agents (except sugar at the prescribed stage and caramel for colouring purposes) is, in the United Kingdom, prohibited in beers or worts, as they give a "palatefulness" corresponding to that produced by several degrees of gravity without producing any corresponding gravity (upon which duty in England is levied). In India where duty is not levied on gravity this objection to their use is non-existent. Hence in a system of levying duty on bulk gallonage there is no objection to their use.

Priming should be permitted in India.

43. *Priming* is the addition of a strong solution of sugar or of cold-water malt-extract to the cask of beer just prior to its leaving the brewery. Slight gradual fermentation results and keeps the beer brisk.

Such sugary or dextrinous solutions or caramel may be allowed to be added to beer for improving stability ("priming") or for colouring purposes before assessment of duty, in quantities not exceeding $1\frac{1}{2}$ per cent. of the beer to which they are added and so long as the specific gravity of such solution does not exceed 1,150; and, further, provided that its addition does not cause any maximal-limit, heretofore stated, to be exceeded.

The rules safeguarding the revenue as regards the practice of "priming" which are now in force in the United Kingdom can readily be adapted to Indian Excise conditions.

It should be added that the addition of "primings", though permissible, is not essential to manufacture and certainly facilitates watering of the beer. (Their addition before assessment of duty partly counteracts this.) The custom of priming is very largely followed in Europe; it is considered permissible by the Excise authorities there; and may be allowed here as being permitted in the competing imported beers and being in itself generally unobjectionable.

* These substances are also occasionally used in order to mask sourness in "sick" or tainted beers. But, as their addition would not operate against the detection of any excess over the proposed acidity limit (see paragraph 24), their use need not be interdicted on this account.

44. In England, the Commissioners of the Treasury may prohibit the use in the manufacture of beer of any substance or liquor which may be deemed by them to be :—

(*a*) of " a noxious or detrimental nature "; or

(*b*) prejudicial to revenue interests.

General power of prohibition of undesirable additions to beer.

Similar powers should be accorded to the Excise Administration in India, as such a general prohibition would serve to cover the case of any undesirable practices of this kind that may arise in the future and would tend to act as a deterrent to their introduction by brewers. Of course, such powers of prohibition should be exercised only by Local Governments and Administrations acting on the advice of their superior revenue authority, who in turn would naturally take expert opinion before coming to any decision on such matters.

SUMMARY

1. " Malt-beers ", part malt-beers or imitations of these are alone referred to in this report.

2. A limit of 40 per cent. (in terms of malt-value) should be placed on the proportions of sugars permitted to be used as malt-substitutes.

3. Hop-substitutes should be allowed to be used so long as they have been previously officially sanctioned as wholesome. The use of hop, however, is always to be preferred and should be encouraged as far as possible.

4. The addition of water-hardening salts need not be restricted, except in the case of excessive amounts of common salt (added in order to provoke thirst). Phosphates, used as yeast-nutriment, may be permitted to be added after specific official sanction.

5. Sulphites should alone be sanctioned for use as beer preservatives in the meanwhile. (Should any other more desirable preservative agent be subsequently discovered its use would, of course, receive due official consideration.)

6. Declaration of the addition to beer of sulphites as preservatives need not be enforced.

7. No limit need meanwhile be fixed for the addition of sulphites to beer.

8. Beer which has a sourness exceeding $\frac{1}{2}$ per cent. or 350 grains per gallon of total acidity (calculated as lactic acid) should not be allowed to pass into or remain in consumption.

9. A draw-back of the duty should be allowed in the case of "returned beer" (subject to certain precautions against fraud); or it may be blended under special regulations.

10. Only caramel or roasted or high-cured malt should be permitted for the purpose of colouring beers and such agents should be added before levy of duty.

11. The bushel of malt should be standardised in India and also other substitute-materials in relation to it.

12. All beer which has an alcoholic strength exceeding 7·5 per cent. by volume should bear a correspondingly higher rate of duty, say half an anna for every ·1 per cent. or part of 1 per cent. by volume, over the limit of 7·5 per cent.

13. The fraudulent practice of watering beer after assessment of duty should be dealt with in the manner indicated and duly penalised.

14. Similarly, unless some limit is fixed for original gravity of imported beers, excessively high gravity beers are likely to be imported for subsequent free dilution, thus escaping duty in great part. The necessary preventive measures have been duly indicated.

15. The present possessor of watered beer (vendor or distributer) should be held responsible for its dilution.

16. The limits for arsenic in beer and beer-materials in force in the United Kingdom should be adopted for India.

17. The addition of saccharin and like substances need not be interdicted so long as duty in India continues to be charged on bulk-gallonage rather than on original gravity.

18. The practice of priming may be permitted under the conditions specified.

19. The use of "foam-producers" need not be interfered with until definite proof is obtained of the noxiousness of the amounts used.

20. General powers should be accorded to the Excise Administration in India to prohibit the use of any substance or liquor in the manufacture of beer which may be officially deemed to be of a noxious or detrimental nature or likely to prove prejudicial to revenue interests.

C. H. BEDFORD,

Director, Central Excise Laboratory for India.

CENTRAL EXCISE LABORATORY FOR INDIA;

Dated Kasauli, 20th June 1908.

APPENDICES

TO

MAJOR BEDFORD'S REPORT ON STANDARDS OF QUALITY FOR BEER IN INDIA.

APPENDIX A.

Results of analysis of different samples of imported and Indo-European beers received from various parts of India.

Serial No.	Source.	Specific gravity at 60° F.	Stated in grains per gallon.				True alcoholic strength per cent. by volume.	Extract per cent.
			Acidity.		Sulphites as sulphur di-oxide.	Arsenic (as arsenious anhydride).		
			Volatile (as acetic).	Fixed (as lactic).				
1	Munich Export-beer (Sedlmayr) ... ... From Simla	1,022·7	2·1	78·7	4·9	$\frac{1}{200}$	4·4	7·21
2	Pilsener Beer Beck's Kaiser Brewery (Bremen) ... Ditto	1,007·8	4·2	64·5	3·5	trace	5·9	3·872
3	K. Brand Beer ... ... Dyer's Simla New Brewery	1,008·0	25·2	102·3	8·0	trace	3·1	4·078
4	Simla Beer ... ... Meakin & Co., Simla ...	1,000·0	88·9	122·8	5·8	$\frac{1}{180}$	8·3	2·656
5	Draught Beer (pasteurised) ... ... Ditto ...	1,002·6	12·6	113·4	4·9	trace	7·6	2·858
6	Light Gravity Brand Beer ... ... E. Dyer & Co., Simla ...	1,007·6	29·4	132·3	10·0	$\frac{1}{200}$	7·1	3·936
7	Bass & Co., Light Bitter Ale Bottled by Blood Wolf & Co., (Wolf brand) from Calcutta	1,002·9	18·9	78·7	12·9	...	6·3	2·6696
8	Ditto ditto ditto Porter & Co., (Bull dog brand) ditto ...	1,005·3	12·6	72·4	7·5	$\frac{1}{110}$	6·5	3·2664
9	Ditto ditto ditto Stone & Co., (L. G. brand) ditto ...	1,006·4	12·6	72·4	10·7	...	6·2	3·654
10	Ditto ditto ditto T. B. Hall & Co., (Boar's head brand) ditto ...	1,005·4	16·8	78·7	14·2	$\frac{1}{200}$	6·5	3·292
11	Asahi Lager Beer (Osaku Beer Brewing Co., Japan) ditto ...	1,013·7	10 5	56·7	3·5	$\frac{1}{180}$	4·9	4·888
12	India Pale Ale, Elephant Brand (Steel Coulson & Co., Edinburgh) ditto ...	1,006·8	16·8	69·3	10·7	$\frac{1}{200}$	5·9	3·4956
13	Ditto Alloa, Revolver Brand, Geo. Younger, and Son ditto ...	1,003·3	10·5	85·5	8·0	$\frac{1}{110}$	7·1	3·200
14	Pilsener Beer, Kaiser Brewery, Beck & Co., Bremen, Germany ditto ...	1,008·3	6·3	72·4	8·5	See No.	5·7	4·178
15	Ditto Finest German export, Reg. No. 75285 (Ball Room brand) ditto ...	1,008·9	4·2	56·7	8·0	...	4·7	3·786
16	India Pale Ale (Beaver brand) C. Machen & Hudson Liverpool ditto...	1,005·0	8·4	75·6	10·7	trace	6·2	3·122

APPENDIX A.

Results of analysis of different samples of imported and Indo-European beers received from various parts of India—contd.

Serial No.	Source.	Specific gravity at 60° F.	Stated in grains per gallon.				True alcoholic strength per cent. by volume.	Extract per cent.
			Acidity.		Sulphites as sulphur di-oxide.	Arsenic (as arsenious anhydride.)		
			Volatile (as acetic).	Fixed (as lactic).				
17	Prestonpans Beer ... ... From Calcutta	1,005·7	4·2	78·7	4·9	trace	5·0	2·9888
18	Beer McEwan's ... ... ditto ...	1,003·2	16·8	66·1	11·2	1/180	6·1	2·6496
19	Draught (Beaver brand) Beer, imported in cask ... ditto ...	1,004·5	12·6	107·1	5·8	trace	5·0	3·0076
20	Do. Beer (Steel Coulson). ... ... ditto ...	1,007·5	31·5	94·5	8·9	trace	5·6	3·6932
21	Do. „ (Jefferies' Edinburgh) ... ... ditto ...	1,003·0	21·0	97·6	5	1/200	5·6	2·5720
22	Pilsener Beer (by Hacke & Co., Fountain Brand) ... From Bombay	1,008·0	2·1	69·3	5·8	trace	5·8	3·9444
23	Superior Lager Beer (Tivoli Eagle Brand) ... ditto ...	1,006·3	8·4	75·6	5·8	trace	5·5	3·1080
24	McEwan's India Pale Ale Globe Brand ... ... ditto ...	1,002·0	14·7	88·2	7·1	1/120	7·4	3·2140
25	Pilsener Beer by Beck & Co., Key Brand (Bremen) ... ditto ...	1,008·8	6·3	75·6	4·9	See No. 37	5·7	4·1104
26	Bass's Light Bitter Ale ... ... ditto ...	1,002·8	18·9	75·6	3·9	1/110	6·7	6·886
27	Tennant's Ale ... ... ditto ...	1,005·2	21·0	78·7	13·4	1/200	7·4	2·9396
28	Hoch Beer (Kellner's) ... ... ditto ...	1,003·8	6·3	59·8	1·7	1/150	6·2	3·212
29	Draught Beer, Coulson & Co. ... ... ditto ...	1,005·0	...	173·2	9·8	1/110	7·4	3·1696
30	Draught Beer, Bernard & Co. ... ... ditto ...	1,004·9	...	163·8	12·5	1/180	5·9	3·2164
31	Ditto ditto McEwan's ... ... ditto ...	1,003·5	16·8	107·1	3·5	1/160	6·2	2·940
32	Ditto ditto Munich ... ... ditto ...	1,017·5	12·6	81·9	7·7	trace	5·0	6·018
33	Ditto ditto Filsener ... ... ditto ...	1,013·5	10·5	78·7	5·9	1/200	5·0	4·8240
34	Beer, Meakin & Co. ... ... From Poona ...	1,006·7	33·6	69·3	3·04	1/200	5·9	3·628
35	Meakin's Draught Beer, Pasteurised ... ... ditto ...	1,011·2	23·1	66·1	2·1	3/200	5·5	3·656
36	Dyer's Beer ... ... From Amballa	1,011·7	10·5	75·6	7·2	1/180	6·2	5·1884

37	Pilsener Beer, Key Brand (Beck & Co., Bremen) ...	ditto ...	1,009·7	8·4	75·6	6·8	trace	5·6	4·304
38	Pilsener Beer, Girl Brand (St. Paul's Brewery, Bremen)	ditto ...	1,006·8	6·3	116·5	8·6	$\frac{1}{200}$	5·2	3·484
39	McEwan's Globe Brand India Pale Ale	ditto ...	1,004·6	82·6	78·7	13·6	trace	7·3	3·150
40	Bass's Light Bitter Ale	ditto ...	1,004·8	12·6	97·6	6·8	$\frac{1}{200}$	6·4	3·1888
41	Tivoli Beer (Bremen)	ditto ...	1,005·8	8·4	66·1	6·8	trace	6·0	3·6088
42	Dyer's Beer K. Brand	ditto ...	1 008·9	10·5	85·0	7·3	See No. 3	6·9	4·620
43	Munich Black Peer	ditto ...	1,016·6	6·3	100·8	11·8	$\frac{1}{180}$	4·1	5·700
44	Guiness's Stout	d tto ...	1,014·0	48·3	214·2	11·3	$\frac{1}{180}$	8·0	6·6124
45	Meakin's Stout	ditto ...	1,008·5	46·2	182·7	10·5	$\frac{1}{180}$	7·7	4·8388
46	Meakin's Pale Ale	ditto ...	1,003·5	21·0	126·0	10·5	$\frac{1}{200}$	8·1	3·540
47	Pilsener Beer I A. (St. Paul's Brewery, Bremen), ...	ditto ...	1,007·1	4·2	81·9	3·2	trace	5·7	3·608
48	Black Munich Beer, Aktien Brewery	From Lahore	1,018·2	8·4	78·7	1·8	$\frac{1}{120}$	4·9	6·452
49	Pilsener Beer	ditto ...	1,010·0	6·3	88·2	2·3	trace	5·6	4·2304
50	Bass's Beer (Boar's Head Brand)	ditto ...	1,005·1	10·5	81·9	1·8	See No. 10	6·5	3·148
51	Munich Beer	ditto ...	1,004·7	37·8	75·6	8·2	trace		3·638
52	Solan Beer	ditto ...	1,011·7	...	...	...	...	6·2	5·1884
53	Ditto K. Brand	ditto ...	1008·9	...	...	...	See No. 3	6·9	4·620
54	Tivoli Beer (Bremen)	ditto ...	1,005·8	...	...	...	trace	6·0	3·6088
55	Bottling Ale No. I	... From Rawalpindi	1,0057	31·5	163·8	5·0	$\frac{1}{120}$	6·9	3·9484
56	Ditto No. II	ditto ...	1,005·7	27·3	170·1	6·4	$\frac{1}{160}$	6·7	3·880
57	Draught Ale No. I	ditto ...	1,008·1	14·7	110·2	6·4	trace	5·6	4·1856
58	Ditto No. II	ditto ...	1011·8	12·6	113·4	5·0	trace	5·7	4·238
59	E. Dyer & Co., Cock Brand Beer	From Mandalay (Burma.)	1,013·8	8·4	72·4	10·5	trace	4·7	5·000
60	Ditto India Pale Ale, Cannon Brand ...	ditto ...	1,013·3	10·5	72·4	10·5	$\frac{1}{200}$	4·8	5·1632
61	Ditto ditto Fairy Brand		1,004·2	14·7	107·1	8·6	trace	5·9	3·0872
62	ditto Invalid Stout		1,023·3	8·4	132·3	7·3		4·9	8·224

Result of analysis of different samples of imported and Indo-European beers received from various parts of India—concld.

Serial No.	Source.	Specific gravity at 60° F.	Stated in grains per gallon.				True Alcoholic strength per cent. by volume.	Extract per cent.
			Acidity.		Sulphites as sulphur di oxide.	Arsenic (as arsenious anhydride).		
			Volatile (as acetic).	Fixed (as lactic).				
63	Meakin & Co.'s Beer, from 2 Connaught Rangers' Canteen, Poona ...	1006·8	27·3	50·4	18·8	$\frac{1}{180}$	5·6	3·430
64	Ditto do. Mounted Infantry School Canteen do. ...	1006·3	37·8	44·1	23·3	$\frac{1}{110}$	5·4	3·144
65	Ind, Coppe & Co.'s Beer from 2 Connaught Rangers' Canteen do. ...	1097·2	18·9	56·7	10·3	$\frac{1}{110}$	5·7	3·302
66	Ditto do. M. I. School, Canteen do. ...	1095·8	18·9	97·6	5·1	$\frac{1}{110}$	5·8	3·310
67	McEwan & Co., Edinburgh, from 2 Connaught Rangers' Canteen, Poona	1003·5	14·7	97·6	4·5	$\frac{1}{130}$	6·4	2·930
68	G. Younger and Sons,' Alloa Ale (Revolver Brand) 2 E. Lan. Regt. Sergeants' Mess	1003·5	18·9	85·0	9·4	$\frac{1}{130}$	5·6	2·785
69	G. Younger and Sons, Alloa Ale (Revolver Brand), 2 E. Lan. Regt. Canteen, Poona	1004·0	18·9	81·9	9·0	$\frac{1}{130}$	5·6	2·821
70	Younger's Beer, R. F. Artillery Canteen, Poona	1004·0	14·7	88·2	9·4	$\frac{1}{130}$	5·6	2·814
71	Ditto ditto do.	1005·0	16·8	91·3	9·9	$\frac{1}{130}$	5·7	3·062
72	Younger's Stout ditto do.	1009·8	23·1	110·2	25·1	$\frac{1}{110}$	6·5	4·160
73	Ditto ditto do.	1008·8	23·1	113·4	12·5	$\frac{1}{160}$	6·4	4·273
74	Maclachlan's Beer ditto do.	1003·4	10·5	75·6	3·1	$\frac{1}{180}$	5·2	2·653
75	Ditto ditto do.	1004·0	14·7	85·0	5·4	$\frac{1}{110}$	5·2	2·680

APPENDIX B.

Method of sampling.—The following procedure should be carried out by the Excise Officer in the presence of the possessor of the beer.

1. Three one quart bottles should be filled *two-thirds full* with the beer under reference.

2. Each bottle should be securely corked, wired and sealed with the *private* seals of both possessor and Excise Officer.

3. A label should be affixed to each bottle showing (*a*) brewer's name; (*b*) the cask-number; (*c*) date and number of brew; and (*d*) date of sampling.

4. One bottle should be retained by the possessor of the beer; and another should be placed in the local Excise office. The seals on neither of these samples should be broken until the report on the sample sent for examination has been received.

5. The third bottle should be despatched for test either to the Provincial Chemical Examiner to Government or to the Central Excise Laboratory. This bottle should be packed in a straw-envelope which should in turn be carefully packed with sawdust or other suitable material (allowing plenty of well-packed space between the sides of the containing box and the sample).

6. An impression of both the seals on the bottle should be sent to the examining authority, by post separately.

7. If the report is adverse to the possessor of the beer, and he desires to have the sample in his possession tested, the same precautions to prevent tampering with the sample should be observed by him.

8. In case of non-agreement between the two reports, the result of the test of the third sample (in possession of the local Excise Officer) should be considered final.

APPENDIX C.

OPINIONS AS TO THE DELETERIOUSNESS OF QUILLAIA.

(1) *Beer Materials Committee's Report (1891), page 8.*—"Perhaps the only definite suggestion which we received as to an injurious ingredient had reference to substances made from Quillaia-bark (Hehner 7,305). On this point we may observe that the active principles of saponin and quillaia decoctions suffer ready hydrolysis into the quite inert bodies glucose, sapogenin, etc. Hence doubtless the well-established innocuousness of saponin and quillaia products when taken by the mouth. Further, though in occasional use to impart frothiness to different non-alcoholic drinks, they would seem to be rarely if ever resorted to by brewers. As regards their innocuousness, see more particularly "Arbeiten des Pharmakologischen Institutes zu Dorpat", 1891, Part VI, pages 52 *et seq.*"

(2) Mr. Otto Hehner, one of the best known public analysts in Europe, states (No. 7305, evidence given before the Departmental Committee on Beer Materials, 1899) :—

"This bark contains two poisonous ingredients, saponine and quillaic acid. In reference to their physiological properties I quote the following from a well-known book, the 17th edition of the United States Dispensatory: 'When the bark is bruised and macerated in water it imparts to that liquid the property of frothing like soap when agitated. This has been found to be owing to the existence of saponine in the bark, the same principle as that which gives similar properties to saponaria officinalis. Saponine, as found in commerce, is a powerful poison. When in dilute form saponine is irritant to all tissues and when concentrated it kills, by its local action, both muscular and nervous tissue. As was first discovered by H. Koehler when injected into the leg of a frog in minute quantity it produces not only motor weakness, but rapid loss of sensibility. Muscles with which saponine comes into contact become unexcitable and pass

into the condition resembling post-mortem rigidity; in the frog saponine produces not only local symptoms, but after a time widespread paralysis, with final arrest of the cardiac movements. Given internally to mammals it causes violent gastro-intestinal irritation, progressive loss of power, disturbance of respiration, and circulation, and usually convulsions. The action of saponine upon the respiratory centres is very great, the injection of large doses being followed by immediate arrest of respiration, the heart continuing to beat for sometime. As it exists in Agrostemma seeds, saponine has several times caused death in the human species. The symptoms have been headache, vertigo, vomiting, hot skin, rapid feeble pulse, progressive muscular weakness, and finally coma. According to Kobert, saponine of commerce is composed chiefly of two substances, quillaic acid and sapotoxin. The quillaic acid is said to be extraordinarily poisonous, three one-thousandths of a grain for each pound of body-weight injected into the veins of a cat being sufficient to cause death, although, and I call particular attention to that, 30 grains administered by the mouth are safely borne, it seems to be, under some conditions, very poisonous.' I have now finished the quotations from the Dispensatory. It is evident that it was known to the Excise that this poisonous substance was liable to be used in breweries. It is no passable argument to say that the quantities used could not have produced injurious effects. No one has a right to add "even small doses of poisonous ingredients to articles" of food or drink. At least let such articles be plainly 'labelled' for instance: 'This beer contains a small amount of the poisonous substances termed saponine and quillaic acid.'

(3) On the other hand, Drs. Thresh and Porter ("Preservatives in Food" J. & A. Churchill, 1906, pages 371-3) state: "A recent article in the 'Lancet,' entitled 'Fraudulent foam' has directed attention to the fact that many beverages are made more attractive by the addition thereto of preparations which readily produce a foam upon the surface of the liquid, and it is argued that the practice of making things not what they seem is fraud, and nothing but fraud; and even if perfectly innocuous substances are used for the same purpose, the intention is obviously again to deceive and to produce a wretched imitation of 'the genuine' article. No doubt foaming preparations may be used in beers and such like liquids to conceal staleness, and give an appearance of freshness and palatableness, but they are often used merely to give permanence to an otherwise evanescent effervescence, and to produce a more pleasing appearance. For this purpose gelatinous preparations, gums, and infusions and tinctures of quillaia bark have been used for a long series of years. These are added to syrups for mixing with aërated waters, and without any idea of fraud. The quillaia bark owes its property of producing a froth to the presence of a glucoside, saponin, which undoubtedly is a poison if taken in quantity, paralyzing the respiratory and vaso-motor centres. It has been recently recommended as an expectorant, in doses of 1½ to 3 grains in the form of tincture. An exceedingly small quantity is required to produce the surface tension requisite for frothing, and *it is exceedingly doubtful whether in the proportion used it can do any possible harm.*" (The italics are mine. C. H. B.) The writer in the 'Lancet' however urges that though the effect of small doses may be inappreciable, yet the presence of a poison in beverages in any quantity at all is highly objectionable. There are many substances which, when in quantities, are injurious to the system, which may therefore be regarded as poisons, which are perfectly harmless when taken in smaller proportions, and although saponin preparations, have been used for forty years and upwards in the preparation of beverages no suspicion has ever arisen of their producing any evil effects. Saponin is now a generic name for a series of glucosides, or mixtures of glucosides, and other substances obtainable from quillaia bark, root of the common pink, sarsaparilla root, &c. Kruskal in 1891 enumerated 150 varieties of saponin, and Kobert has shown that these are all mixtures consisting of at least four organic substances, together with traces of inorganic bodies. The crude saponin from quillaia bark contains an acid, quillaic acid, hch is slightly toxic; sapotoxin, an acrid and very poisonous principle,

February 3rd, 1906.

*Year Book of Pharmacy, 1886, page 82.

lactoxin, an inert carbohydrate; and saponin which in a pure state is also inert. Crude saponins from different sources with the same general formula have different chemical characteristics, and differ in their degree of toxicity. They are soluble in water, slightly soluble in alcohol, and insoluble in ether, chloroform, and benzol. When a solution of saponin is injected into the blood stream the red-blood corpuscles are dissolved, but when administered *per os* they are much less poisonous, being difficult of absorption in the intestinal canal. They therefore do not act as blood poisons when swallowed.[1]

According to Mitchell Bruce,[2] saponin is probably excreted in part by the skin and kidneys, both of which it stimulates, increasing the volume of urine and the most important solid constituents. Exceedingly small quantities may produce fatal effects in animals if introduced subcutaneously, but as much as 2 grammes per kilogram of weight of the most toxic constituent is required to kill a dog when administered with food. The saponins of commerce are very variable in composition, and though capable of causing, in large doses, catarrh of the mucous membranes, it is very doubtful whether they come within the category of 'poisons'. One ounce of a 5 per cent tincture or infusion of quillaia bark is generally added to a gallon of syrup, and about 2 ounces of this is added to 8 ounces of aërated water for making temperance beverages. Such a beverage would, therefore, contain about 1 part of quillaja bark in 15,000, or 1 of crude saponin in 1,500,000, an amount which it is difficult to conceive can have any deleterious effect even if such a liquid is imbibed largely and frequently. Notwithstanding this the use of saponin appears to have been interdicted in Austria."

"The detection of these minute quantities of saponin in liquids such as beer and saccharine beverages would be a very difficult matter. After neutralizing, a large excess of barium hydrate should be added, and the precipitated barium compound collected, washed with a little water and decomposed by a current of carbonic acid gas. If the filtered liquid easily froths, saponin is probably present. The solution may be evaporated to dryness and exhausted with boiling alcohol, sp. gr. 855, the alcohol filtered off, and the residue examined. It should be acrid in taste, produce froth when shaken with water, and be precipitated from its alcoholic solution by the addition of excess of benzol or ether."

KASAULI;
The 20th June 1908.

C. H. BEDFORD,
Director, Central Excise Laboratory for India.

1. Mann, Forsensic Medicine and Toxicology, page 414.
2. Bruce, Materia Medica and Therapeutics.

G. C. B. P., Simla.—No. 4 I. G. E. & S.—19 3-09.—12.—C.G.S.

R. P. B.—3-09.—1,000.

RESIDENT'S OFFICE.

Serial No.
File No. 4598/05

From [DRAFT.]—For approval.

T. B. COPELAND, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

No 2149 Genl 2
dt 5th April 1909
R F

[Letter enter Govt of India, Finance Dept, Letter No. 1446 &c dated the 23rd March 1909]

—

A copy of the foregoing letter with the enclosures received therewith, is forwarded to the Collector, (or the Station of Bangalore, with the request that full information may be furnished to this office at an early date on the points referred to by the Govt of India.

T R 1/4/09

First Asst Resident

x Return if required

A.F.
31/3/09

31/3/09

RESIDENT'S OFFICE,
BANGALORE.
Register No. 2567
Date of Receipt 6-5-09.
File No. 4592 of 05

Office of the Collector,
Civil and Military Station, Bangalore,
5th M a y 1909.

My dear Copeland

Could you kindly let Sherman have any records that may exist in the Resident's office on the history of the manufacture of country beer as the records in my office are defective.

Yours sincerely
J. Meadows

To

T.B.Copeland, Esquire, I.C.S.,
First Assistant Resident.

Ref R 5/5-09

Ref sent to Mr Sherman
D.C.
13/5/09

R. F. B.—6-07.—250.

No. 2636 Exec (3) OFFICE OF THE COLLECTOR,

CIVIL AND MILITARY STATION, BANGALORE.

Dated 13 June 1909.

FROM

RESIDENT'S OFFICE,
BANGALORE.
Register No. 3796
Date of Receipt 15-7-09
File No. 59 Misc

To

F. J. Richards Esq., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

T. B. Copeland, Esquire, I.C.S.,
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

With reference to your endorsement No.2149 of 5th April '09 I have the honor to submit Mr. Sherman's report on the questions raised.

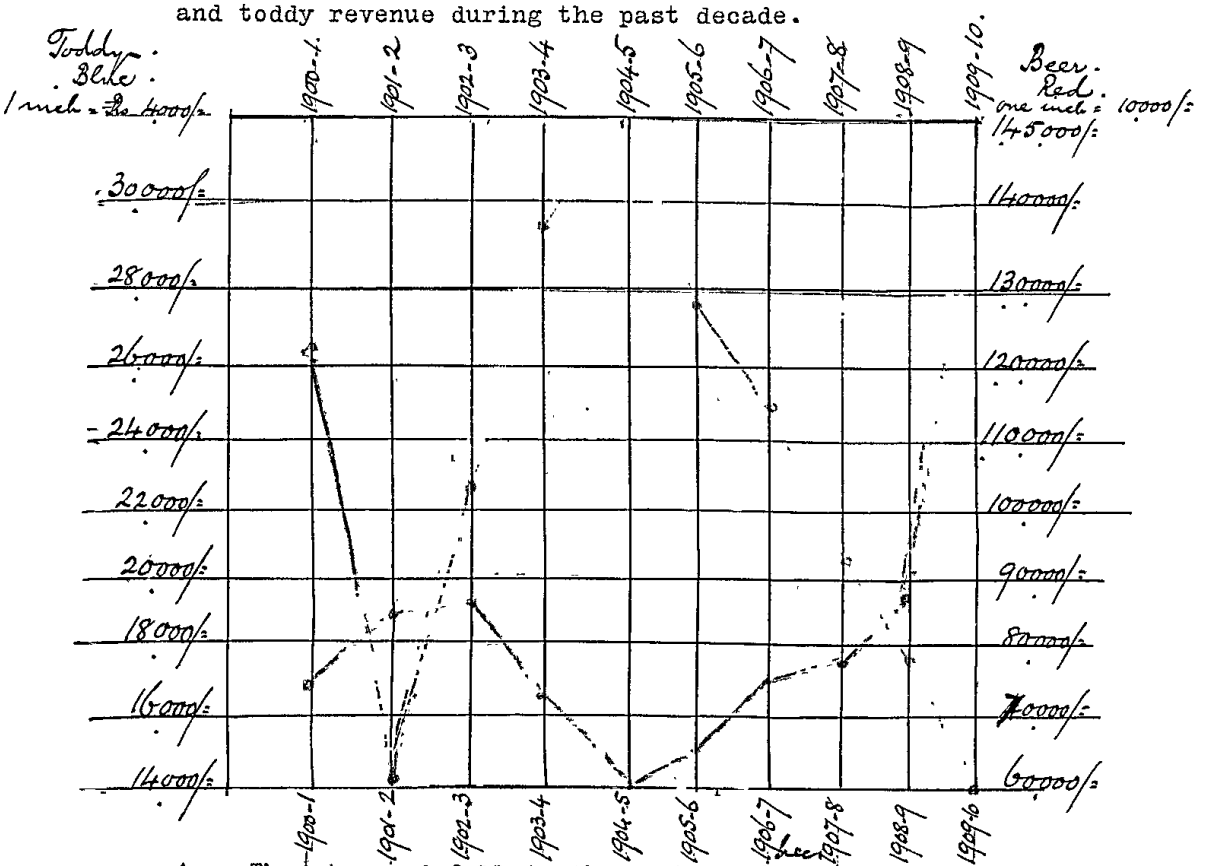
2. The consumption of beer tends to vary inversely with that of toddy. During the past 8 years the rigorous measures taken to secure control over the manufacture and vend of beer have materially affected its consumption; the result being a boom in toddy. The revenue derived from vend of beer and toddy shops since 1904-05 is as follows:-

Year.	Toddy (July to June). Rs.	Consumption in gallons	Beer (April to March) Rs.	Consumption in gallons
1904-05.	14,000.	52,000	1,45,746.	653,361.
1905-06.	15,000.	45,000	1,29,084.	669,873
1906-07.	17,100.	85,723 (July to March)	1,15,738.	655,328
1907-08.	17,910.	97,489 (July to April)	93,200.	508,284
1908-09.	19,120.	119,080 (July to April).	79,050.	498,836.
1909-10.	28,930.	(1 month only)	59,285.	

3. The sub-joined diagram compares the fluctuations of beer

and

and toddy revenue during the past decade.



1893-94 — 24
1894-95 — 28
1897-98 — 33.
1899-00 — 25
1903-04 — 26.
1907-08 — 23
1908-09 — 15
1909-10 — 13 (now 12).

4. The rise and fall in the number of Taverns is shewn in the margin. The consumption in 1884-5 was 1,24,180 gallons. In 1892-3 it had risen to 3,56,670.

	gals.
Average 1896-7 to 1901-02.	4,71,154.
Average 1902-03 to 1906-07.	6,52,886.
1906-07.	6,55,328.
1907-08.	5,08,284.
1908-09.	4,98,836.

R 29 of 22/1887 5. In 1884 there were two breweries. The number rose to three
R 72/A of 22/1886 in 1894 and to four in 1895. In 1901 one of these dropped out
R 80/A of do and in 1907 there was only one left. R 98/A of 24/96
R 145/A of do

6. With reference to the second query raised by the Government of India, the Second Magistrate remarks that beer "is generally indulged in by the poorer and lower classes of all communities Europeans, Eurasians, Hindus and Muhammadans of whom artizans labourers, menial servants, regimental followers, scavengers and

and Chucklers etc., form the largest factor."

7. The enclosures received with your letter are returned herewith.

I have the honor to be,

Sir,

Your most obedient servant,

Collector.

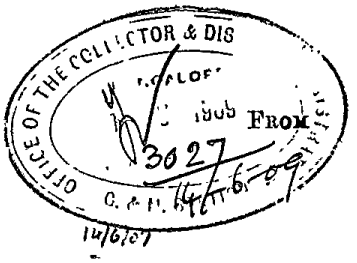
8/0

B. P. B.—5-08.—400.

No. 614 ENC.

OFFICE OF THE SUPERINTENDENT OF EXCISE,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 1st June 1909.



From

H. C. SHERMAN, ESQ.,
SUPERINTENDENT OF EXCISE,
CIVIL AND MILITARY STATION,
BANGALORE.

RESIDENT'S OFFICE,
BANGALORE.
Register No.....
Date of Receipt.....
File No.....

To

F. J. Richards, ESQ., I. C. S.,
COLLECTOR, CIVIL & MILITARY STATION,
BANGALORE.

SIR,

I have the honour to submit the report called for in Government of India No. 1446- Exc, dated 23rd March, 1909, forwarded for compliance respectively by First Assistant Resident's endorsement No. 2149, dated 5th April, 1909, and your No. 1400, dated 7-4-09, on the following points, viz:-

(a) The history and use of native beer in the civil & military station of Bangalore.

(b) The classes of people who drink it; and

(c) The extent - if any - to which it is replacing other excisable articles.

I. HISTORY OF COUNTRY BEER.

Unknown when brewing was introduced.

(2) The records at my disposal furnish no information when and by whom brewing was first introduced into Bangalore. Mention is made (x) From Cheleveroy Mudaliar in a petition of dated 28-7-93. (x) 1893, that "the petitioner's father and grandfather were partners

not traceable in this office

General Whistler & Co's brewery.

with General Whistler & Co, brewers in Bangalore". General Whistler & Co's brewery seems to have been set up to the west of the Ulsur lake, civil and military station. It is not known whether it had become defunct, or otherwise suffered extinction, when Messrs Honeywell & Co opened a brewery in or about I869, outside of what is now the civil and military station.

I869. Messrs Honeywell & Co's brewery.

(3) No record is available to show whether in its early days the brewing of beer was regulated by license; nor is anything known as to the method of manufacture, of the materials used therein, or of the quality of the beer made by the pioneers of the industry.

Unknown whether manufacture was licensed, & regarding the quality of the beer made.

(4) In I873-74, an excise duty on beer at the rate of two annas a gallon was imposed, and presumably, coincident therewith, the manufacture and retail vend of country-brewed beer was licensed.

I873-74. Excise duty imposed.

(5) Messrs Honeywell & Co parted with their business to Messrs Gungathara Chetty & Co in I875, and it was not till some three years later that the former re-started as brewers in the Pettah(City).

(x) Resident's No. 753/386 dated 28-6-84.

(x)

I875. Messrs Gungathara Chetty and Co's brewery.

(6) The duty on country beer, which was originally fixed at two annas a gallon, was raised in I876 to four annas a gallon in the interests of the local abkari revenue, as it was thought at the time- though open to question, that country beer was displacing arrack. The original

I876. Duty raised.

I880. Duty lowered.

(x). Chief Commissioner's orders, No. 6377-85, Revenue, III3, dated 27-2-80.

rate of two annas a gallon was reverted to in I880. (x)

I874. Langford Brewery. (Messrs Abraham & Co)

(7) In I874, a brewery was opened within the limits of the civil and military station by Messrs Abraham & Co in Langford Road, from which it derived the name of Langford Brewery. (y)

(y) Column 3. Brewers' statement of breweries in operation, I896.

I884. Breweries limited to two.

(8) In I884, owing to the transfer of the revenue administration of the civil and military station to the British Government, the question of separation of breweries arose, and it was decided that two breweries were sufficient for the requirements of the civil and military station. Under this decision, Messrs Honeywell & Co were excluded from supplying beer to the taverns in the civil and military station, and Messrs Gungathara Chetty & Co were required to transfer their brewery to the station, which they did, and set up in Summer Cottage, Jail Road, where the present Bangalore Brewery stands. (z)

(z) Resident's No. 753/386 dated 28-6-84.

Manufacture and retail vend combined.

(9) Down to I884, permission to manufacture country beer carried with it the privilege of retail vend, and the three breweries of Messrs Gungathara Chetty & Co, Messrs Abraham & Co, and Messrs Honeywell & Co operated among them thirty-one taverns for the retail sale of beer: of these, twenty-four were situated in the civil and military station, and seven in the Pettah, Bangalore.

Separation of manufacture and retail vend.

I884. Allotment of shops system.

(x) Towards the close of the year (I884), an order (x) Revenue, dated 23-I2-84. was passed that "the license for beer taverns will no longer be given to the brewers, and the connection, so far between the two will be separated". Under the same order fourteen shops were assigned to Messrs Gungathara Chetty & Co's brewery, and the remaining ten to Messrs Abraham & Co, from whom they were directed to obtain their requirements. In I908, persons having an interest direct or indirect in the manufacture of beer were forbidden to bid for the right of retail vend.

(y) Resident in Mysore Notification No. 55, dated II-7-08.

I882-I888. Terms on which licenses for manufacture and retail vend respectively held.

(I0) The earliest available license for the manufacture and wholesale vend of beer shows it was printed in the Mysore Government Press- I8-7-82. It was in all probability a reproduction of the form in use since manufacture of beer was first licensed. It stipulates that in consideration of Rs 50/. the licensee may manufacture beer and sell it wholesale, on condition that the duty is paid, that the beer is not brewed at a strength exceeding 8% of alcohol, and that no deleterious drugs or ingredients are mixed with the beer. From fragmentary references it would appear that the excise duty was collected from the brewers on issues, which they recouped themselves from the vendors, that the price charged for the beer by the manufacturers was about nine annas a gallon. In I896, and both previous and subsequent to that year, the price charged to the vendor was Rs 23/. a hogshead. In I907, the price

(x) Hd Supervisor's draft rules 470, dated I5-I2-I896.

was fixed by the terms of the license @ Rs 30/ a hogshead, at which figure it now stands. The license practically imposed no conditions as to manufacture beyond those stated above. The license fee was reduced to Rs 15/ in 1907 (x) The retail vendor (according to a copy of "Beer License" printed 11-12-88) registered his shop in accordance with section 58 of the Municipal Regulations, paid the Municipality a registration fee of Rs 180/- and a license fee of Rs 2/. per hogshead for all beer sold in excess of 7½ hogsheads. The license stipulated that "the beer and porter sold" under the license should be "of the same quality and density as purchased from the brewer, without dilution and adulteration" The Municipality also levied a cess of one anna in every rupee, which however was abolished in 1891 (see paragraph 12. infra). From 1894-95, the vendors paid an additional surcharge which went to Government (y) In 1895 the Government of India withdrew from the Municipality the registration and license fees which thereafter passed to the excise revenue of the civil and military station.

(x) Proceedings of the Resident in Mysore, No. 2209, dated 11-3-07.

(y) Bangalore Municipal Report, 1889-90. 1895-1900

(II) In 1885, Messrs Gungathara Chetty and Messrs Abraham were warned that if they sold "beer with more than 8% of alcohol in it" their licenses would be cancelled; and that although country beer was not anywhere defined, it was to be understood that "it must be made of 75% good malt, or its preparations, and 25% of good brown Mysore sugar, with 3 lbs of hops per hogshead." (z)

1885. Country beer defined.

(z) Collector's No. 13, dated 24-10-85.

I888. Official interposition for the betterment of beer.

(I2) In the year I888, the subject of improving the quality of the locally brewed beer was taken up, and samples were sent for analysis which showed that with one exception the liquor was poor in extract, and contained a high percentage of acid and alcohol. (One sample contained as much as 9.5% absolute alcohol by volume). The breweries were inspected by the Residency Surgeon, and a conference of the brewers with the Collector and Superintendent of Police was held, which resulted in the Collector endorsing (x) the brewers' deprecation that they should be compelled to brew a high-class beer for which they contended there was no demand, and recommending that the standard to be adopted should be the Nilgiri tavern ale. Nothing however, seems to have been done by the brewers, either in I888, or succeeding years to approach the standard of Nilgiri beer.

(x) Collector's letter, No. 966, dated I9-II-88.

I89I. Extension to civil & military station of Act XIII of I890.

(I3) The Excise(malt liquors)Act XIII of I890, was extended to the civil and military station, Bangalore, and introduced from Ist April I89I (y), and the excise duty on beer, that had been reduced to two annas a gallon in I880(vide paragraph 6, ante) was further reduced to one anna a gallon.

(y) Proceedings of Resident in Mysore, No. 946-8, dated 26-3-9I.

I89I. Reduction of duty, and abolition of local cess.

At the same time the local cess of one anna per rupee hitherto charged on all beer on behalf of the Municipality was condemned as objectionable, and ordered to be discontinued (z)

(z) Government of India letter No. Io92, I, dated IO-3-9I.

1893. Increase to number of breweries sanctioned.

(I4) The foregoing measures allowed additional profits to the brewers and the output of the two breweries had also advanced from 2670 hogsheads in I884-85 to 6605 hogsheads in I892-93, and in the opinion of the Resident there was ample room for a third brewery in the civil and military station, and it was thought that the opening of a third brewery would be likely to lead to healthy competition. Accordingly, in I893, sanction was given to Mr Chelaveroya Mudaliar to start a brewery, and a like permission was granted later in the same year to Mr F.W.Smith on the ground that "the circumstances of the civil and military station" had "materially altered since the issue of the orders of I884"

(x) Proceedings No. 2878, dated 23-8-93.

(y) Proceedings No. 4069/4I093, dated I/I2/93.

1894. Osborne Road Brewery.

(I5) Mr Chelaveroya Mudaliar opened his brewery in I894 in Osborne Road (from which the brewery took its name), and asked for a share in the beer traffic, and the allotment to him of a certain number of shops. To provide an outlet for the Osborne Road Brewery, the Resident was pleased to sanction as a temporary measure an increase of the number of taverns from 24 to 28.

Extension of the allotment system.

(z) First Assistant's No. 579/303-93, dated I3-2-94.

1895. Binnamangalum Brewery.

(I6) Mr F.W.Smith, who had taken Mr Maigandadeva Mudaliar into partnership, expected to start work in June, I894 (he actually commenced in August, I895), at Binnamangalum, old Madras Road, and following the precedent set in the case of Mr Chelaveroya Mudaliar, asked for an allotment of shops to his brewery: at the same time he protested that the allotment system was

opposed to fair trading, and should be abolished. Mr Chelaveroya Mudaliar was also dissatisfied with it, and asked for the liberation of the vendors from the order which required them to resort only to the brewery to which they had been assigned. The Resident agreeing in the view expressed that the system was "irregular and unsound", and was moreover, "not in accordance with law", ordered its discontinuance.

Al. 6 of the 303-1893.

1894. Withdrawal of official recognition of the allotment system.

(x) First Assistant's letter No. I266/303-93, dated 5-4-94.

1895. Partial return to allotment system.

(I7) It is one thing to withdraw official recognition from, and another thing to eradicate, a system that had developed into a settled practice during the ten years and more it had been in existence, and this was what the two new breweries experienced, when they endeavoured to find a market for their beer. Mr Smith had been given permission to open a brewery when the allotment system was the factor between the wholesale manufacturer and retail vendor: he expected either a redistribution of existing shops, or the creation of additional taverns for his benefit. The relief expected from the emancipation of the vendor had not accrued, and in the circumstances he was compelled once more to appeal for official assistance- to place his beer on the market, and petitioned for the creation and allotment to his brewery of five taverns. In the alternative, Mr Smith suggested what, for similar reasons had already been urged by Mr Chelaveroya Mudaliar, the throwing open to competition of the right of retail vend. But the auction system was not yet. The difficulty was met by a partial return to allotment. Since I88I-82, there

introduced?

had been three taverns licensed for the exclusive sale of Nilgiri beer; two of these licenses had fallen vacant through the death of the licensees, and these derelict licenses were ordered to be drawn in favour of Mr Smith's nominees, who were at the same time freed from the obligation to sell Nilgiri beer only (x) On the application of the remaining Nilgiri beer license holder, the obligation was withdrawn in his case also, and thenceforward a condition was inserted in all beer tavern licenses (y) leaving it optional with the vendor to sell "beer or porter brewed either in Bangalore or in the Nilgiris." The allotment of the two so-called Nilgiri taverns did not provide a sufficient outlet for Mr Smith's beer, and it became necessary as a temporary measure to license two more shops (u).

(x) First Assistant's Revenue Camp, No. 38, dated IO-2-96.

(y) First Assistant's letter No. 4I92, dated I9-II-96.

(u) First Assistant's No. 2I38, dated I8-5-97.

I896. Optional sale of Bangalore and Nilgiri beer introduced.

I897.

I893. Opposition to auction of privilege of retail vend.

(I8) In I893, it had been proposed to dispose of the privilege or retail vend of country beer in auction but it was opposed by the Collector on the ground that he disliked "depriving the existing licensees of their livelihood, and the support of their many dependents." (w) The licensees themselves- in December of the same year, petitioned against the proposal; and offered- should their licenses be continued to them "to pay(to Government)Rs 3/. per hogshead above the sale of IO hogsheads in addition to the present surcharge on all sales to the Municipality of Rs 2/. on each hogshead over the

(w) Memorandum, No. 90I, dated 28-IO-93.

I894-95.

sale of 7½ hogsheads." The petitioners were informed in reply "that the Resident was pleased to accept their proposal tentatively for one year." The question was raised in I895, and the system of licensing the beer shops was continued for the official year I895-96. The matter came up again in the proposals for I896-97, when "interference with existing license-holders" was deprecated, and the continuance of the licensing advocated, as being "more equitable and more certain than periodical auctions." The Resident could not "admit that the licencees of beer shops "had any right to an indefinite renewal of their licenses", which had been granted from year to year. He agreed however, that "due notice should be given of any change of system", and sanctioned the continuance of the existing system during I896-97. The license system lasted for another year (I897-98), and notice of discontinuance having been given it was displaced by the system of open sales. In consequence of a heavy fall in the vend rents of the two succeeding years, the auction system was abandoned in I90I-02, and the taverns were leased to the brewers on payment of Rs 8/. per hogshead of beer issued to the taverns. The following year, the taverns were again divided among the brewers, and Rs I2/. per hogshead was fixed as the rate to be paid. In I903-04, an arrangement was made with the brewers which remained in force to I906, on- which they agreed to pay Rs I5/8 per hogshead,

(w) Order No. I84, dated 23-I2-93.

(x) First Assistant's letter No. 75I/397-89, dated 2-3-95.

(y) First Assistant's letter Camp, No. 38, dated IO-2-96.

(z) Vide paragraph 9. Resident's to Govt of India, No. I80, Camp, 9th May, /97.

895-96.

I896-97.

Auction system introduced & abandoned, & reverted to.

Manufacture and retail combined.

(x) Mr Moore's note for Indian Excise Committee, 1905-06.

and during the currency of this arrangement the retail sale of country beer was fixed at 2 annas for 8 Madras drams in substitution of the current rate of 1½ annas per 7 Mysore drams.(y)

(y) Resident's Proceedings No.1203, dated 22-2-06.

Auction system re-introduced. - The auction system was reverted to in 1907-08, and is in force at the present time.

(19) Recommendations for the abolition of the allotment system, and the substitution therefor of the auction system invariably appealed to the competition that was expected to follow as the factor which under the stress of competition would bring about an automatic change in the brewers' methods, and the quality of the beer. Since the abortive attempt of 1888(see paragraph 12 ante), no serious effort appears to have been made in the direction of bettering the quality of beer. In 1895, an Excise Head Supervisor- a Mysore official, working under the orders of the Collector, civil and military station- emphasised the difficulty of enforcing the condition of the Mysore retail license,(z) which- among other stipulations, required "beer and porter... sold under this license to contain 75% of malt, or any of the preparations of malt, and 3 lbs of good Kent hops per hogshead", so long as the breweries in the civil and military stations, on which the Mysore taverns were dependent, were unfettered by any similar provision. He further complained that the percentage(8%)of alcohol per-

(z) Notice, No. 4920-83, dated 20-5-95.

Mysore Regulations;

mitted under the manufacturing license was excessive, and recommended a reduction to 4%

Sugar beer.

In a letter dated I896, the Collector wrote:- " The brewers supply to the shops the cheapest possible article." He described it as "simply a fermented decoction of jaggery, exactly the same as the crude wash used for the distillation of arrack."

wc. 179 of 386/95

(x) No. I80, Camp, dated 9-5-I897.

In a report to the Government of India, (x) the Resident in Mysore said, "The brewers are entirely unsupervised: their so-called beer is of a repulsive appearance, and it is difficult to believe that it can be wholesome" And further on: "The management of the breweries and the consumption of beer is entirely unchecked, and it is difficult to believe that some abuses have not crept in The obligation of insisting upon the brewers and tavern-keepers selling wholesome beer appears to be inseparable from the right we claim to levy a revenue from its consumption. On all account therefore, reform is essential." He added that on his visit to the breweries, "the reserve maintained by those engaged in the trade was so complete that it was not easy to penetrate below the surface."

Para 24 of M 31.A of 386/91

A Madras Excise Officer deputed on special duty in I898 reported:- "The beer is nothing but a highly sweetened decoction of rather strong spirit and water, containing a large quantity of acid. Malt- when used- is merely for giving the yeast something to work on, and the quantity of hops per hogshead is infinitesimal, not sufficient to give the beer any tonic properties, or to keep it for any length of time." He regarded these

high-strength beers though "not absolutely unwholesome" as constituting "a great danger to the revenue."

Frequent tests of the country beer on sale followed these representations, and showed that the manufacturers, who were repeatedly warned, were not conforming to the condition of the license that forbade the manufacture of beer containing more than 8% of alcohol. Accordingly In I902, rules were introduced for the supervision of breweries in the Civil and military station which omitting minor points, required every licensed brewer,

(x) Notification of the Resident in Mysore, No. 26I, dated I6-I-02.

I802. Breweries placed under control.

(i)to keep a brewing book, in the form prescribed and accessible at any time to the Excise Officer.

(ii)To so place fermenting and racking vessels as to admit of the contents being accurately gauged, fitted with dipping rods- adjusted to fixed dipping places.

(iii)To prepare(subject to check)tables showing capacity of each vessel.

(iv)To keep a stock account, and (v)to submit a monthly statement of beer made or received into stock. The rules empowered officers authorized to inspect breweries to check the declarations of quantity and gravity at any time. It also gave them liberty to take samples of wort and beer at any stage of the manufacture, and send them for analysis. The brewery was to be open at any time for inspection by the Collector or authorised Excise Officer. In regard to the beer manufactured, the rules required(i)materials of good quality to be used. (ii)The original gravity of the beer wort not to exceed I070 at 60 Fahrenheit. (iii) No beer to contain more than 8 per cent alcohol

by volume, and (iv) authorised the levy at full tariff rate per gallon of proof spirit on all alcohol in any brew in excess of 8 per cent by volume. Finally, to cover actual wastage in the brewery in the conduct of operations, an allowance not exceeding 8 per cent was permitted.

I907. Manufacture of sugar beer prohibited.

The manufacture of "sugar beer" was prohibited from Ist April, I907; and with the object of improving the quality of the sugar beer during the official year I906-07, a sub-clause was added to the rules, so as to read:- "For every hogshead of sugar beer 2 lbs of hops shall be used, for not more than half-a-pound of which an equivalent quantity (not weight) of hop substitutes may with the previous approval of the Collector, be substituted."

(x) (x) Resident's Proceedings No. I203, dated 22-2-06.

Use of hops prescribed.

(y) (y) Resident's Notification No. 6, dated 22-2-06.

I907. Brewery Rules revised.

(z) (z) Notification of the Resident in Mysore No. IO, dated II-3-07.

In I907, rules were introduced in supercession of the rules of I902. These rules- as revised, were more detailed than those they replaced. They provided for the quarterly assessment of duty on the quantity of beer actually brewed, less five per cent allowed for wastage. Beer issued for the Supply and Transport Department on the public service being excluded- as in the former rules. In the clause regulating manufacture, the prohibition in the rules of I902, to the brewing of beer containing more than 8% alcohol by volume, and the penalty for infraction were withdrawn; the original specific gravity, I070 under the rules of I902, was raised to I073; and lastly, the brewer was forbidden to add anything to the beer except finings, or other approv-

ed materials after it had been racked and removed to store. Dilution was also expressly prohibited. The provision for hops was dropped, but included in the license for manufacture which laid down that "each hogshead of beer manufactured shall be brewed with at least two bushels of malt and 2 lbs of hops, not more than 25% of which shall be substituted by hop-substitutes."

Indian Excise Committe's recommendation.

2/. In the meanwhile the Indian Excise Committee had sent in their report to the Government of India, in which they expressed the opinion that the beer manufactured in Bangalore was not always of a proper quality, and suggested that the issue from a brewery should not be allowed of any beer that will not pass a prescribed standard of quality, and that pending the determination of such a standard, all beer should be required to contain at least two bushels of malt to every hogshead. The Committee also advocated the extension of the system of revenue control applied to breweries in the Madras Presidency. (This last measure had already been discussed at a conference between the Resident in Mysore, the Excise Commissioner, Madras, and the Collector, civil and military station.) The proposals of the Excise Committee commended themselves to the Government of India, and the rules of March were replaced the same year by the rules of November. They differed from the former in that they required no beer to be brewed which did not contain at least two bushels of malt to every hogshead.

(x) Paragraph II4. Report of Indian Excise Committee I905-I906.

(y) Resident's Proceedings No. 2II7, dated 8-4-05.

(z) Notification of Resident in Mysore, No. 67, dated I3-II-07.

Ae.24 of dt. 312/04

Ae.91 of dt 459/07

Use of malt compulsory.

22 The condition requiring 2 lbs of hops ~~was~~ had never been enforced, and the brewers had developed instead the practice of employing spent hops from the previous day's manufacture of "English ale" for the brew of the following day's "country beer", and supplementing it by I lb of fresh hop and hop substitute.

I909. Use of spent hop permitted.

To conform to this practice, the license was altered, and now runs:- "In the brewing of country beer, spent hops(not more than twenty-four hours old)or spent hops and hop substitutes may be employed to displace half the amount of unused hops; two-and-a-half pounds of spent hops being taken as an equivalent to one pound of unused hops, and one pound of optanin(hop substitute)as displacing seventy-five pounds of spent hops."(x)

License from July

(x) Proceedings of the Resident in Mysore, No. 997, dated I7-2-09.

Le. 113 of file 459/05

Breweries ill-equipped.

(~~20~~ 23) Towards the end of I895, there were four breweries at work in the civil and military station, turning out during the next six years on an average 47II54 gallons of sugar beer a year. These breweries were not well found. It was reported that(y) only one brewery in was there a refrigerator; in two breweries there were no racking backs. In Messrs Gungathara Chetty's brewery there was no mash tun, or copper for boiling wort. In Mr Smith's brewery the solutions of malt, sugar and hops were prepared separately, and run together into the fermenting vat, from whence the liquor was racked after fermentation. For the greater part of I899, Messrs Gungathara Chetty's

(y) Report by Special Excise Officer, dated I0-2-98.

Se. 31 a of file 386/1895

Prais 24 of S 31 a

The Bangalore Brewery.

brewery was shut down for improvements and repairs, and in I90I, it was amalgamated with the Langford Brewery, under the the Bangalore Brewery Co. The Langford Brewery is now used as a malting house, and- practically, all the bottling is also done there.

(x) Letter dated I7-9-0I, from Messrs Gungathara Chetty and Co.

During the next five years the amalgamated breweries and the Osborne Road and Binnamangalam breweries produced together annually 652886 gallons, and by arrangement divided the profits arising from the sale of beer in proportion to their respective output.

Closure of the Osborne Road and Binnamangalam Breweries.

The prohibition to the manufacture of sugar beer found the three businesses ripe for amalgamation; and with the introduction of that measure the Osborne Road and Binnamangalam breweries passed out of existence.

Reduction in the number of beer taverns.

(21) We have seen in a previous part of this report how under pressure of the allotment system the beer taverns were gradually increased from 27 taverns(including three originally licensed for the exclusive sale of Nilgiri beer)to 33. It is the purpose of this paragraph to trace the steps by which the number was gradually reduced to present conditions. It will be remembered that on the appeal of Mr F.W.Smith of the Binnamangalam brewery, two shops were temporarily created for one year, pending the introduction of open sales. With the introduction of that system from Ist April, I898, the licenses for the two shops and another were withdrawn as being in excess of requirements. The thirty shops remaining after the reduction, were put up to auction- subject to the condition that in addition

to the amount for which the privilege was purchased, the purchaser should pay "to the Municipal Commission a registration fee of Rs I80/., and a license fee of Rs 2/. per hogshead on all beer sold in excess of 7½ hogshead a month."(x)

(x) Resident's Notification No. 544, dated 5-2-98.

I899-I900.

In the following year (the second under the system of open sales), the number of taverns was further reduced by five; the conditions of purchase remained the same, except that the fees hitherto paid to the Municipality were now turned over to Government.(y)

(y) Resident's Notification No. 728, dated 20-2-I899.

I903.

In I903, in consequence of the prevalence of plague, a tavern- for the exclusive service of the followers of the 6th Dragoon Guards (the Carabineers) was opened in the regimental lines.(z) This tavern- when no longer needed, was closed on the Ist April, I909, at the request of the Officer Commanding the XIV King's Hussars.(u)

(z) First Assistant's letter No. 4636, dated 25-9-03.

(u) No. I572, dated I2-3-09.

I90I-I908.

During the period I90I-02 to I906-07, when the taverns were leased to the brewers under arrangement briefly narrated in paragraph I8 ante, no changes were made; but on the re-introduction of open sales in I907-08, the number of beer taverns was reduced from 26 to 23 (inclusive of the shop in the regimental lines).(v)

(v) Proceedings of the Resident in Mysore, No. 2209, dated II-3-07.

Towards the end of I907, the Government of India instructed the local Governments to "investigate the number of shops required in their pro-

vinces with reference to the detailed criticisms of the Excise Committee"; and in compliance with that instruction, a local committee comprising the Collector, District Superintendent of Police, and six Municipal Councillors, considered the matter, and recommended a reduction of eight country beer taverns in I908-09, and a further reduction of two taverns in I909-I0. These recommendations were approved of by the Resident in Mysore, and the number of retail-vend beer taverns were brought down to I5 in I908-09, and I3 in I909-I0 (including the tavern in the regimental lines, which- as we have already seen was soon after abolished). In the same year the registration and license fees that had formerly been paid to the Municipality, and since I899 to Government, were discontinued, and at the same time "country beer" was defined as (i) "beer which in Bangalore is sold to licensed vendors at a price not exceeding Rs 30/. per hogshead, exclusive of duty; (ii) any similar beer brewed in India."

(x) Government of India No. 5086, Exc. dated I5th August, I907.

(y) First Assistant's letters, Nos. I087, dated 22-2-08, and

(z) Resident's Notification No. 55, dated II-7-08.

Definition of country beer.

I909. Present method of manufacture.

(25) At the present time no beer (whether "country" or "English") is brewed which does not contain at least two bushels of malt to every hogshead: the original specific gravity of the wort, in the case of country beer, ranges from I062 to I069, and occasionally I070. On the average of a year it may be taken at 1065. The quantity of sugar (jaggery) used works out to one lb for every gallon, or 54 lbs to every hogshead. The amount of yeast used was, till recently, about 3½ buckets to about

16(a) 9 Jul. 459 D 1905

(x) No. 153 dated 12-3-08 Grain Supply & Prod., Simla 2400 gallons, but (x) in consequence of Major Bedford's report, the amount of yeast has been, slightly reduced in the hope of inducing less rapid fermentation. The temperature of the wort of country beer is practically uncontrolled, and rises at times to 97° Fahrenheit, and temperatures of 93° and 94° are the general rule. The wort attenuates from original gravity of 1065° to 1006°, or thereabouts in three or more days, when it is racked off, and is passed into consumption shortly afterwards, sometimes immediately.

II. CLASS OF PERSONS WHO DRINK COUNTRY BEER.

Class of people who drink country beer.

(26) As to the class of people who drink country beer, it is not easy to discriminate. Omitting persons of all communities of substantial and moderate means, every grade is represented at the beer tavern, including Europeans, Eurasians, Hindus and Mahomedans. Artizans of all kinds, labourers, domestics of every description, scavengers, pedlars, tailors, mendicants, all are to be met with. The taverns are the resort not only of the residents but also of a large floating population that daily enters the station for work or other purposes.

III. COMPETITION WITH OTHER EXCISABLE ARTICLES.

Country beer not replacing other excisable articles.

(27) With regard to the third point on which information has been called for, country beer was introduced into the civil and military station upwards of fifty years ago, and has been in use ever since, so that com-

petition with other excisable articles must have taken place many years back, when it was still a "new taste". At one time country beer was supposed to compete with arrack, and in the interests of the revenue it was deemed necessary to enhance the duty on beer so as to redress the balance. That the assumption was not well founded may be inferred, apart from any doubt entertained at the time, from the fact that the former rate of duty was reverted to not long after. At another time, it was complained that country beer was ousting tari or toddy. As beer is produced within the civil and military limits, and toddy is not, and moreover has to be brought from a considerable distance, the question of one liquor displacing the other is barely pertinent, so far as this station is concerned. Nor does country beer compete with opium and ganja, as persons addicted to drugs seldom drink liquor.

I have the honour to be, Sir,

Your most obedient servant,

H. E. Newman

Superintendent of Excise,

Civil & Military Station,

Bangalor

R. P. B —8-09.—1,000.

RESIDENT'S OFFICE.

Serial No. 9
File No. 45/08
1905

[DRAFT.]—For approval.

From The Hon'ble Mr. S. McLean, C.S.I.,
~~T. B. COPELAND, Esq., I. C. S.,~~
~~1st Assistant to the~~ Resident in Mysore.

To The Secretary to the Govt of India,
Finance Department

Sir,

No. 6330 Secl,
dated 24th Sept 1907

D.5

With reference to Mr. Jukes' letter No. 1446. Exc dated the 23rd March 1909, I have the honour to forward herewith for the information of the Govt of India, a copy of a letter No. 614 dated the 1st June 1909 from the Supt of Excise, Colar Gold Fields Division, to the address of the Collectors of the said Station, furnishing the particulars called for as regards nature of beer manufactured in the Colar Station

D.8(a)

Encl. as stated.

2

2 The consumption of beer in the Federated States tends to vary inversely with that of toddy - during the past 8 years, the rigorous measures taken to secure control over the manufacture & vend of beer have materially affected its consumption, the result being a strong increase in toddy drinking - The revenue derived from vend of beer & toddy shops since 1904-1905 is as follows:-

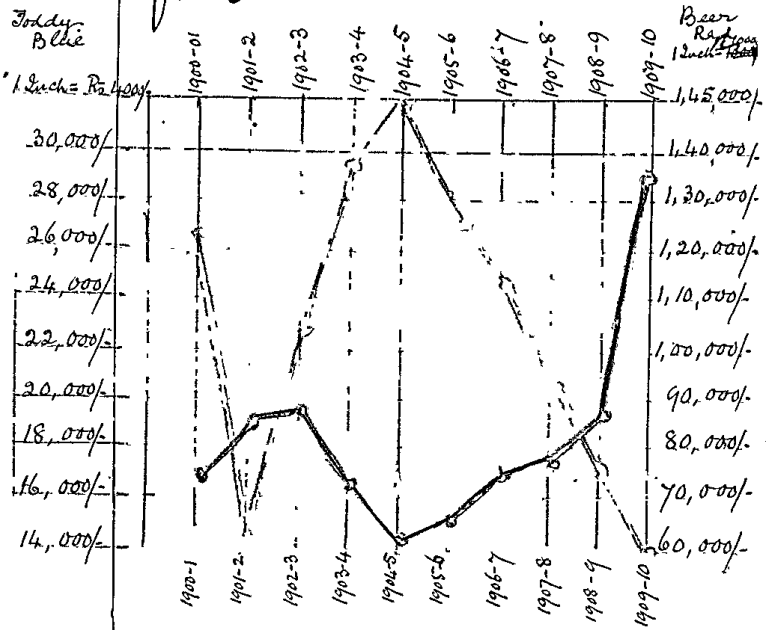
D.-N.-8

Year.	Toddy (July 15 June) -	Beer (April 15 March).
1904-1905 -	14,000	145,746
1905-1906 -	15,000	129,084
1906-1907 -	17,100	115,738
1907-1908 -	17,910	90,200
1908-1909 -	19,120	79,050
1909-1910 -	28,930	59,285.

3. The sub-joined diagram compares the fluctuations of beer

beer and toddy during the

past decade:-



4. The rise & fall in the number of beer tavens is shown in the margin. The consumption in 1884-85 was 124,180 gallons. In 1892-93, it had risen to 3,56,670 gallons.

	Gallons
Average 1896-97 to 1901-1902	471,154
Average 1902-1903 to 1906-1907	652,886
1906 – 1907	655328
1907 – 1908	508,284
1908 – 1909	498,936.

5. In 1884, there were two brewers. The number rose to three in 1894 & to four in 1896. In 1901, one of these dropped out & in 1907, there was only one left.

Yours etc,
Sd/ S. M. Fraser
Resident

Dy No 13/9/09.

Sent 24/9/09

1893-94 —	24
1894-95 —	28
1897-98 —	33
1899-1900 —	25
1903-1904 —	26
1907-1908 —	23
1908-1909 —	15
1909-1910 —	13 (current)

10

3116

No. 7703-24.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Simla, the 26th October 1910.

(Excise).

From

A.C.McWatters, Esq., I.C.S.,

Under Secretary to the Government of India,

To

The Honourable the Resident in Mysore.

Sir,

With reference to the correspondence ending with your letter No:6330, dated the 24th September 1909, I am directed to forward for your information a copy of a Resolution by the Government of Bombay No.8160, dated the 10th September 1910, removing the prohibition formerly imposed on the import of Bangalore beer into the Bombay Presidency.

3L.9

I have the honour to be,

Sir,

Your most obedient servant,

a c mcwatters

Under Secy.to the Govt.of India.

Short endorsement is not? for approval

4/11/10.

PBW.

5/11

D.R.I.

C. & I.--78.

10
A

EXCISE.

Grant of permission to the Bangalore Brewery Company to import their beer into the Bombay Presidency.

Copy pleased 12/10

No. 8160.

Revenue Department.

Bombay Castle, 10th September 1910.

Letter, dated 6th April 1910, from Mr. H.T. Ivatt--Forwarding a petition, dated 31st March 1910, from the Bangalore Brewery Company, in which the petitioners state that their business is carried on under European management, that the most modern machinery and the best materials available are employed by them in the manufacture of their beer, that they supply beer to most of the regimental canteens and institutions in Bangalore and to a large number of the Railway Refreshment Rooms in the Madras Presidency and the territory of Mysore, and that the beer manufactured by them is equal, and in some cases superior, to that imported from abroad or brewed in other parts of India; observing that, though Messrs. Meakin and Company of Poona and the British Beer Breweries Company, Limited, of Calcutta are allowed to import their beer into the Presidency of Madras, permission to import the beer manufactured by the petitioners into the Bombay Presidency has been refused; making remarks; and requesting that they may be allowed to import their beer into the Bombay Presidency

Government memorandum to the Commissioner of Customs, Salt, Opium and Abkari, No. 3900, dated 29th April 1910:--

"Forwarded to the Commissioner of Customs, Salt, Opium and Abkari for favour of report".

Memorandum from the Commissioner of Customs, Salt, Opium and Abkari, No. 3226, dated 16th June 1910:--

"In returning the above the Commissioner has the honour to state that the import of Bangalore beer is at present forbidden under section 9 of the Abkari Act. Hitherto it has not been allowed on account of doubts of its quality, but as there is now reason to believe that the quality of the beer has since

improved

improved owing to a provision having been made in the license as well as in the rules regarding the requirement of at least two bushels of malt for the manufacture of a hogshead of beer, its import may be allowed.

"2. Provision must first be made for the excise duty, which is now paid at the place of manufacture, Bangalore, being paid to the Bombay Government. That could be done either by agreement with the Bangalore authorities, or by requiring the beer to be imported in bond, and leaving it to the importer to make up his account with them. The Commissioner recommends the latter alternative and appends a form of bond for approval.

"3. The Commissioner would also point out that the retail foreign liquor licenses in Bombay, which do not allow of the sale of Bangalore beer, will have to be amended next year so as to allow it. The form for the canteen tenants' license recently submitted to Government does allow it".

RESOLUTION.- The recommendation made by the Commissioner in paragraphs 1 and 2 of his memorandum No. 3226, dated 16th June 1910, is sanctioned, and he should be requested to submit. for the approval of Government, the necessary draft amendments in the license forms for the retail vend of foreign liquor.

2. The form of bond submitted by the Commissioner, as revised by the Remembrancer of Legal Affairs, is approved. Ten copies of the form should be supplied to Government.

3. The Bangalore Brewery Company should be referred to the Commissioner for a reply to their petition

P. B. Haigh,

Acting Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt, Opium and Abkari (with the form of bond),
The Collector of Bombay,
The Collector of Salt Revenue, Bombay,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Remembrancer of Legal Affairs,
The Bangalore Brewery Company (by letter).

TRUE COPY

Superintendent,
Department of Commerce & Industry.

R. P. B.—4-1910.—1,000.

RESIDENT'S OFFICE.

Serial No. 11.
File No. 459 B / 05.

[DRAFT.]—For approval.

From F. B. Wimbaston Page I.C.S,
~~Major W. C. GREY, I. A.,~~

1st Assistant to the Resident in Mysore.

~~To~~

No. 6760
9th Nov. 1910.

[Here enter Govt. of Bombay,
Revenue Dept., resolution, No.
~~7703~~ 8160 dated the ~~1st~~ 10th September ~~October~~
1910]

Rec'd 10

—

A copy of the foregoing resolution is forwarded herewith to the Collector, Cowmission of Bangalore, for information, with reference to the correspondence ending with his letter No. 2636 dated the 13th July 1909.

FBW.
First Asst. to Resident.

9-8

A.
4/11/10
7.11.10

Sent. 7/11/10

12

No. 8485-8486-24.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Calcutta, the 26th November 1910.
(Excise).

7268.
1.12.1910
455 B/01

From

A.C.McWatters, Esq., I.C.S.,

Under-Secretary to the Government of India,

To

The Hon'ble the Resident in Mysore.

Sir,

I am directed to invite your attention to the correspondence ending with the letter from this Department No.7703-24, dated the 26th October 1910, on the subject of the prescription of standards of quality of beer, and to say that the Government of India, having considered the results of analyses of samples of beer manufactured under the existing regulations, have come to the conclusion that it is unnecessary at present to impose a general standard of quality in lieu of that at present in force in Madras and Bangalore.

2. They further consider it unnecessary any longer to divide beer into two classes to be treated as foreign and country liquor respectively. There are no such facilities for illicit production as make it necessary to impose limitations on possession and transport; and so long as all the beer produced conforms to a reasonable standard of potable quality, it is desirable that it should be treated as a foreign liquor. They would suggest that a suitable opportunity be taken of amending your Notification No.55, dated the 11th July 1908, accordingly.

3. The question of the subjection to chemical test of samples of all beer whether imported or locally manufactured

C. & I.—78.

will be taken up later.

I have the honour to be,

Sir,

Your most obedient servant,

A C Walters

Under-Secy. to the Govt. of India

H. P. B.—9-1910.—6,000.

Serial No. 13
File No. 4598 '05

[DRAFT.]—For approval.

From P. B. Wadsworth Esqre, I.C.S.,
Asst Assistant to the Resident
in Mysore

To

No 7444
Dt 7th December 1910.
D. 12

[Here enter letter No. 8485-8486
24 dated the 26th November 1910
from the Govt of India, Department
of Commerce & Industry.]

—

A copy of the foregoing letter
is forwarded herewith to the
Collector, for the station of Bangalore,
for information, in continuation
of this office endorsement No. 6760,
D. 11 dated the 9th November 1910, with
the request that, when it next
becomes necessary to amend
(C) the Resident's notification No. 55,
of the 11th July 1908, the suggestion
contained in para: 2 of the letter
from the Govt of India may
be complied with.

Asst Resident
Mysore
5-12-10

No 2412/10 Asst Resident